



FY 2016-2017 Adopted Budget



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

County of Moore

North Carolina

For the Fiscal Year Beginning

July 1, 2015

A handwritten signature in black ink, reading "Jeffrey R. Egan".

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget presentation to the County of Moore for its annual budget for the fiscal year beginning July 1, 2015.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communication device. The award is valid for a period of one year only. We believe our budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.



**County of Moore
North Carolina**

**Adopted Annual Budget
Fiscal Year 2016-2017**



Nick Picerno
Chair, Board of Commissioners

Randy Saunders
Vice Chair

Catherine Graham
Commissioner

Otis Ritter
Commissioner

Jerry Daeke
Commissioner

J. Wayne Vest
County Manager

Janet Parris
Assistant County Manager



County of Moore

MISSION:

Providing exceptional services that make Moore County a premiere community in which to live, work and raise a family

VISION:

Governing conservatively with innovative leadership and providing exemplary public service

VALUES:

Commitment to public service through integrity, respect and compassion to earn the public's trust



Introduction

The pages in this document represent our plans to utilize the County's resources to continue a quality of life that is safe, clean, prosperous, and enjoyable. Moore County is also our home, and we take pride in having the opportunity to improve the County through our professional lives each day. We are pleased that by reading this document you share our desire to enhance one of the most vibrant counties in the nation. We hope that readers at all levels of budget experience will find this document to be an informative presentation of the challenges that face Moore County.

County budgets can be complex and confusing. Discussions often present the same information from more than one perspective. Technical terms like "Unrestricted Intergovernmental Revenue," for example, can also be confusing, so this document attempts to define and clarify terms wherever necessary; should it fail to do so, please contact the County Manager's Office at (910) 947-6363.

The layout of the document is intended to take the reader from the broadest budget presentations (trends, consolidated totals, etc.) to the more specific budget presentations (individual departmental budgets, specific projects, etc.). Realizing that information needs differ for every reader, the document is divided into sections to provide easy "flip-to" access.

County Manager's Message: The County Manager discusses the major issues that affect County operations. In essence, the County Manager defines the costs of the issues facing the County (expenditures) and proposes the resources (revenues) to apply to each issue.

Budget Ordinance: The actual legally binding ordinance that establishes the new annual budget.

County Council Goals & Financial Policies: Council's goals for the next fiscal year are established. Fiscal management policies are also presented, including modifications for the new budget year.

Budget Guide: How does the County develop its budget document, and what do all the pages of numbers and tables mean anyway? The section dissects the structure of the budget, and explains the relationships between its many facets. We recommend that the novice reader start here to gain an understanding of the budget.

About County Services: This section includes brief descriptions of the various County departments and divisions, and the responsibilities of each.

Budget Summary: The document begins to evaluate the numbers that have been articulated in the County Manager's Message and officially proposed in the Budget Ordinance. A context for the budget begins to develop as it is related to budgets of previous years. Consolidated summaries, as well as the detail underlying budget decisions, focus on the premises used to develop the budget. The section presents trends and assumptions for revenues and expenditures, as well as discussions of fund balance projections and personnel projections.

General Fund, Enterprise Funds, and Other Funds Sections: Every County department or division appears with individual presentations of performance measures, objectives, and budgets. The presentations of the departments—and how they relate to their individual funds—are the most specific presentations of the budget.

Performance Measures: This section was created with the FY15/16 budget document that was submitted and we are expanding on the County's critical measures each fiscal year. Each department is asked to

Introduction



report on one or more critical measure to provide the citizens of Moore County. We have included a short narrative, approved with the FY16/17 budget as well as staffing. The FY15/16 year end performance measures are included in this document as of June 30, 2016.

Capital Improvements: A feature section that highlights special County capital improvement initiatives, including those with state or federal grant funding.

Debt Service: The County's debt position is discussed with projections for future debt needs.

Five Year Financial Forecast: What are the assumptions that will guide the decision-making process in the coming years? Forecasts for expenditures and revenues establish the parameters for budgets to five years in the future.

Supplementary Information: Find some background information about the County of Moore here. Included are demographic, geographic, historical, and statistical information, as well as the County's pay plan.

Budget Glossary: If a term is not defined in the document, look here. Most acronyms and technical terms are defined when they first appear in the document, but some are defined here to provide needed explanations. We expand on this section each fiscal year.

To find specific information that appears in individual sections, please refer to the Table of Contents in the front of the document.

Budget Process

Budget Preparation Overview

Budget preparation affords departments the opportunity to reassess their goals and objectives and the strategies for accomplishing them. Even though the budget may be heard by the Board of Commissioners in May and adopted in June, its preparation begins at least six months prior with projections of the County's reserves, revenues, and financial capacity. It is against this backdrop that departmental expenditure requests are formulated and reviewed. The FY 2016-2017 Budget Calendar is displayed in this document.

Financial Forecasting

The annual budget process begins with the Budget Office preparing revenue and expenditure projections. These projections serve as the framework for financial decision-making during the County's annual strategic planning and budget process. The Budget Office updates the County's general fund forecast annually to adjust for changes in local, state, and national economic conditions and trends; changes in County's priorities and policies; and other variables that might affect the County's ability to provide needed services and maintain its financial health in future years.

County Commissioners' Strategic Planning

Linking important objectives with necessary resources requires a process that identifies key goals at the very beginning of budget preparation. The annual strategic planning process begins with the Board of Commissioners' Retreat in January, at which time the Commissioners identify their goals and priorities for the upcoming fiscal year. The Commissioners' directives set the tone for the development of the annual budget.



Introduction

Departmental Budget Development

Departments begin developing their budget requests in January. During this phase, departments are encouraged to thoroughly review all programs and services assessing their “value” and priority to the citizens of Moore County. Examination of current departmental programs or positions for possible consolidation, reduction, or elimination is strongly suggested.

Any new programs or services that departments would like to be funded are submitted to the Budget Office as expansion requests. Expansion requests identify the program’s purpose, costs, objectives, and proposed funding sources. The expansion request also describes how the new or enhanced program is linked with overall Board of Commissioners’ priorities. Departments are encouraged to prioritize their expansion requests and only submit a limited number of requests each year.

In addition to the budget worksheets and expansion request forms, departments are required to submit the following information to the Budget Office.

- **New or Increased Fees.** Proposals for new or increased user fees are also submitted with the departmental budget request packages.
- **Performance Objectives & Measures.** Performance measures are used to report on the achievements, impacts, and outcomes of key County programs. Departments submit an update of their performance objectives and measures during the budget process. Departments report on prior year performance, update current year estimates, and set targets for the upcoming fiscal year. Departments are also encouraged to continually evaluate and refine their performance indicators to ensure that they accurately reflect the organization’s mission and priorities.

County Manager Review

Once the Budget Office has completed its technical review of the budget, department directors meet with the County Manager in team sessions to discuss the operating and capital budget requests. Expansion requests are evaluated based on the County’s financial capacity and on how they relate to the Commissioners’ priorities. With a recessionary economy, budgets have actually been reduced in most cases, but are still based on the County financial conditions and Commissioner’s goals. Following these senior management sessions, a countywide proposed operating budget is developed.

Budget Adoption

Moore County adopts its annual operating budget in accordance with North Carolina General Statutes (N.C.G.S. 159 – Local Government Budget and Fiscal Control Act). These statutes require that counties adopt a balanced budget in which estimated revenues and appropriated fund balances equal expenditures. The County Manager must submit a balanced budget proposal to the Board of Commissioners by June 1 of each year, and the Board of Commissioners must adopt the Budget Ordinance by July 1. A formal public hearing is required to obtain taxpayer comments before County Commissioners adopts the budget. By state law, the fiscal year begins on July 1 and ends on June 30.

Budget Amendments & Revisions

After the Budget Ordinance is enacted, state law permits the Board of Commissioners to amend it at any time during the fiscal year. Each amendment must continue to adhere to the balanced budget statutory requirements. Amendments may not change the property tax levy or alter a taxpayer’s liability.

Budget revisions are transfers within a departmental budget not affecting the total departmental appropriation or fund total. Budget revisions do not require Board of Commissioners’ approval.

Introduction



Basis of Budgeting

As required by the North Carolina Local Government Budget & Fiscal Control Act, the budget is prepared and adopted using the modified accrual basis of accounting. Briefly, this means that obligations of the County are budgeted as expenditures, but revenues are recognized only when they are measurable and available. The County considers all revenues available if they are collected within 60 days after year end, except for property taxes. Those revenues susceptible to accrual include investment earnings, sales tax, and grants as earned.

During the year, the County's accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored via monthly accounting system reports. At year-end, the County's Comprehensive Annual Financial Report (CAFR) is prepared on a basis consistent with generally accepted accounting principles (GAAP). This basis of accounting conforms to the way the County prepares its budget, with a couple of notable exceptions. One, certain items that are referred to as revenues and expenditures in the budget are included as other financing sources and uses in the CAFR. In addition, for financial statement presentations, proprietary funds are adjusted to the full accrual basis. The most significant differences between the budget and CAFR for proprietary funds are: capital outlay & debt service principal payments are recorded as expenditures for budgetary purposes as opposed to adjustments of balance sheet accounts in the CAFR (GAAP); and depreciation is recorded as an expense in the CAFR (GAAP) and not recognized for budgetary purposes.

All outstanding encumbrances on the accounting system on June 30 are carried over into the next year's budget. Outstanding encumbrances at year end do not constitute expenditures as liabilities.

Local Governments exist to provide a wide range of basic services on which we all depend; police and fire protection, streets and sidewalks, water systems, garbage collections, and parks, just to name a few. The ability of a local government to provide this wide range of services rests on its financial decision-making. This document contains Moore County's FY 2016-2017 Adopted Budget, which is the financial plan that will guide County operations over the next year.



Introduction



Structural Organizational Chart

Moore County, North Carolina

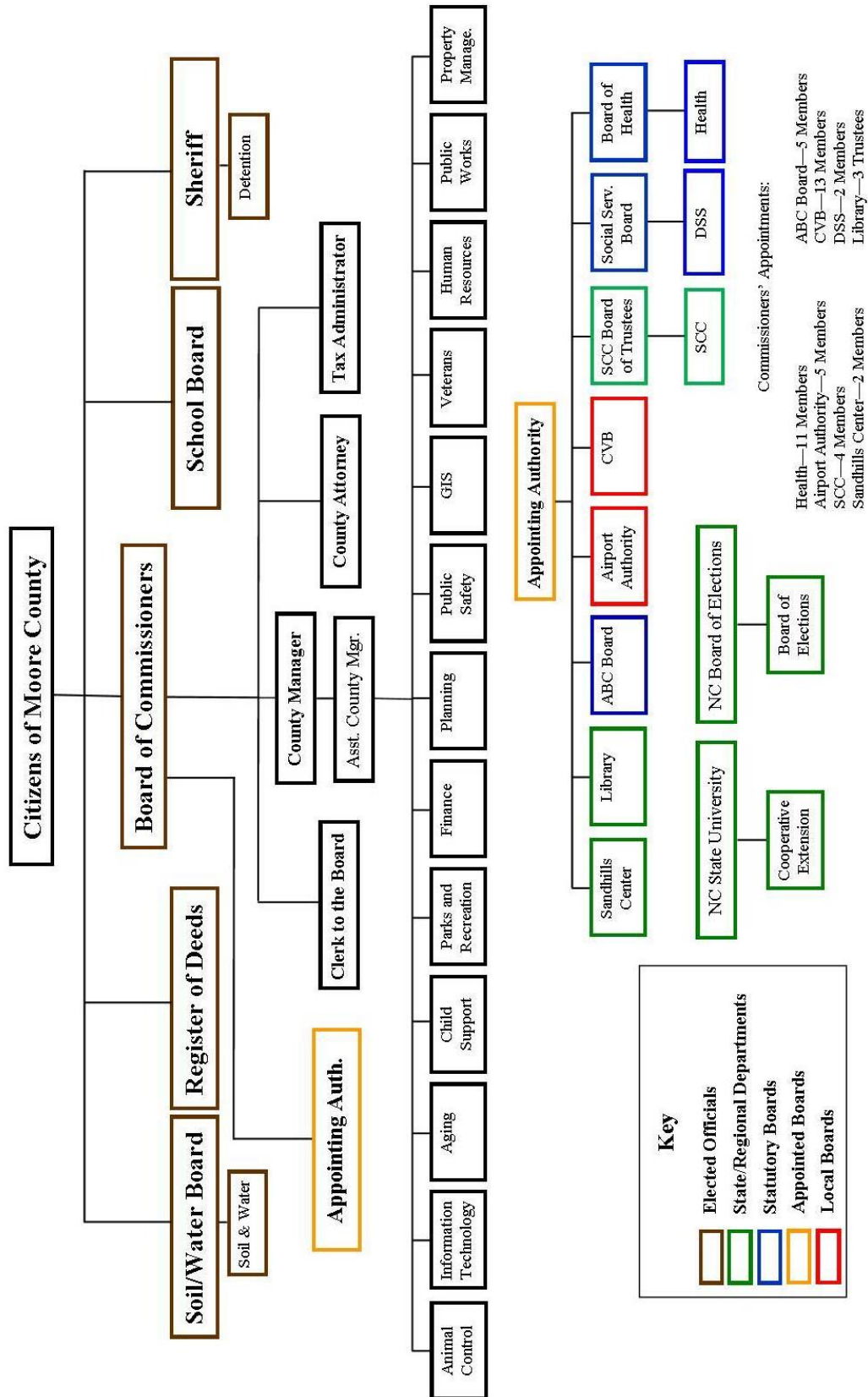


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2017 Manager's Budget Recommendations for Fiscal Year 2017

May 03, 2016

INTRODUCTION:

The Honorable Nick Picerno, Chairman
Honorable Members of the Moore County Board of Commissioners

As Moore County Manager, I am pleased and honored to present to the Board of Commissioners the 2017 fiscal year budget which has been developed in accordance with Section 159 of North Carolina General Statutes and the Local Government Budget and Fiscal Control Act.

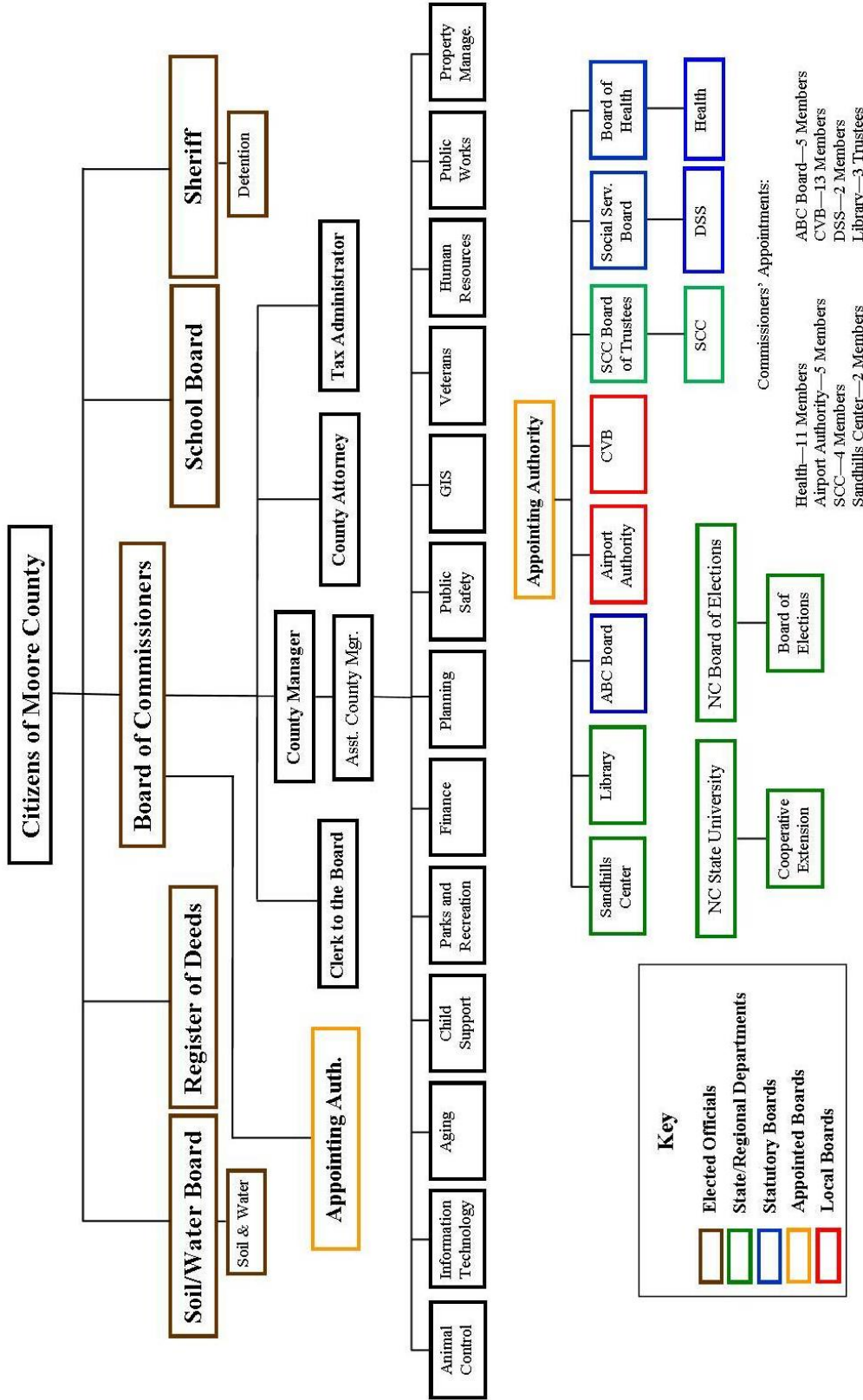
Although this document is termed the, "Manager's Budget Recommendation" it is the result of several meetings and discussions by the Budget Team with the County Department Directors, as well as, the leaders of other organizations and entities that receive funding from/through the County. The Budget Team Members are listed below along with a general organizational chart.

Name	Position/Title
Nick Picerno	Chairman, Moore County Board of Commissioners
Randy Saunders	Vice Chairman, Moore County Board of Commissioners
Laura Williams	Clerk to the Board
Caroline Xiong	Chief Finance Officer
Denise Brook	Human Resources Director
Tami Golden	Internal Auditor
Wayne Vest	County Manager



Structural Organizational Chart

Moore County, North Carolina



Key

- Elected Officials
- State/Regional Departments
- Statutory Boards
- Appointed Boards
- Local Boards



OVERVIEW:

The Manager's recommended budget provides a sound basis and balanced budget plan for managing the upcoming fiscal year's revenues and expenditures across all fund types and has been developed with the guiding principles of:

- I. Maintaining the current County General tax rates, implementing an Advanced Life Support Rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service Rate that allows for a phasing in of the Fire Commission's recommended funding formula
- II. Identifying expense reductions and ensuring effective fund and position allocations
- III. Ensuring the appropriate level of services for the citizens of Moore County
- IV. Preserving the employee compensation package to include the potential of Cost of Living Adjustment and to include the sustainability of the County Self-Insurance program

The 2017 Recommended Budget is balanced at \$131,772,027 for all County operations and debt service requirements which equates to a .93% increase as compared to the fiscal year 2016 adopted original budget. The Net Total 2017 Recommended Budget is \$123,008,476 as compared to the Net Total 2016 adopted budget of \$121,853,986 which is .95% increase. The difference between the gross budget and net budget is related to transfers and assessments within County departments that serve to show the actual cost associated with department operations.



Manager's Message

GUIDING PRINCIPLES

- I. Maintaining the current County General tax rates, implementing an Advanced Life Support Rate (ALS) that eliminates fund balance appropriations, and implementing a Rural Fire Protection Service Rate that allows for a phasing in of the Fire Commission's recommended funding formula:

MOORE COUNTY RATE CHART

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	10/11	11/12	12/13	13/14	14/15	15/16	16/17
COUNTY GENERAL	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.02	0.02	0.02	0.02	0.02	0.020	0.030

FIRE, AMBULANCE, RESCUE DISTRICTS

	10/11	11/12	12/13	13/14	14/15	15/16	16/17
S FIRE, AMBULANCE, RESCUE DISTRICT						0.080	0.085
A SOUTHERN PINES	0.089	0.089	0.089	0.089	0.089		
B CRESTLINE	0.083	0.085	0.083	0.083	0.083		
C PINEBLUFF	0.084	0.089	0.086	0.086	0.086		
D PINEHURST	0.084	0.084	0.084	0.084	0.084		
E SEVEN LAKES	0.038	0.04	0.04	0.04	0.04		
F WEST END	0.06	0.059	0.059	0.059	0.069		
G EASTWOOD	0.069	0.07	0.07	0.07	0.07		
H CIRCLE V							
J ROBBINS	0.063	0.061	0.063	0.063	0.063		
K CARTHAGE	0.062	0.067	0.064	0.064	0.064		
L CAMERON							
M HIGHFALLS	0.049	0.066	0.066	0.066	0.066		
N EAGLE SPRINGS	0.071	0.078	0.075	0.075	0.075		
P ABERDEEN	0.09	0.093	0.092	0.092	0.092		
Q CRAINS CREEK	0.108	0.111	0.111	0.111	0.111		
T WHISPERING PINES	0.055	0.058	0.058	0.058	0.058		
V CYPRESS POINTE	0.08	0.079	0.081	0.081	0.081		
W WESTMOORE	0.057	0.071	0.07	0.07	0.07		

- The recommended budget maintains the County General Tax Rate at .465 per \$100 of valuation
- The recommended budget increases the Advanced Life Support Rate from .02 per \$100 of valuation to .03 per \$100 of valuation
- The recommended budget proposes a Rural Fire, Ambulance, Rescue Rate of .085 per \$100 of valuation which allows for a phasing in approach to the Fire Commission's funding formula



GUIDING PRINCIPLES (continued):

- I. Identifying expense reductions and ensuring effective fund and position allocations:

Although the overall FY 2017 budget includes an increase of .93%, there are a number of funds and departments within funds that are proposed to decrease for FY 2017. Funds that are decreasing for FY 2017 as compared to FY 2016 are the Self Insurance/Risk Management Fund (-244,675), Soil and Water Conservation Fund (-647), Airport Authority Fund (-871,544). By identifying fund and department level expense reductions, the Budget Team was able provide for necessary increases in other departments with minimal impact on the overall budget expense total.

The chart below provides the total Full Time Equivalent (FTE) allocation for FY 2017 as well as a comparison to FTE allocations for prior years to FY 2008. The proposed budget includes a net decrease of 4 full-time positions with the General Fund accounting for 3 of the positions. The chart on page 6 of tab 1 provides details of each department's allocation.

Number of Employees (All Funds)

FY	Full time	Part time	Total # of Employees	Total FTE's
FY07-08	615.0	58.0	673.0	644.0
FY08-09	623.0	30.0	653.0	638.0
FY09-10	629.0	24.0	653.0	641.0
FY10-11	620.0	18.0	638.0	629.0
FY11-12	610.0	17.0	627.0	618.5
FY12-13	611.0	17.0	628.0	619.5
FY13-14	617.0	19.0	636.0	626.5
FY14-15	626.0	16.0	642.0	634.0
FY15-16	632.0	11.0	643.0	637.5
FY16-17	628.0	11.0	639.0	633.5



Manager's Message

Department	FY 2012-13		FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		4		4		4		4	
Aging	20	1	20	1	20	1	20	1	20	1
Animal Operations	9	3	10	4	10	4	11	3	11	3
Child Support	10		10		10		10		11	
Child Support - Day Reporting Center	1		1		1		1		.15	
Child Support - Youth Services	1		1		1		1		.85	
Cooperative Extension	7		7		7		6		6	
County Attorney	6		7		7		7		6	
District Attorney's Office	0		0		0		0		0	
Elections	4		4		4		4		3	
Financial Services	7		7		7		7		7	
GIS	4		3		3		3		3	
Governing Body	1		1		1		1		1	
Health	51	1	53	1	51	1	50	1	46	1
Human Resources	3		3		3		3		3	
Information Technology	10	1	8	1	8	1	10		12	
Library	9		9		9		9		9	
Parks & Recreation	5	1	5	1	5		5		5	
Planning	14		13	1	13	1	13		12	
Public Safety - E911 Communications	15		15		15		15		15	
Emergency Management/Fire	3		2.25		2.25		2.25		2.25	
Public Works - Solid Waste	10		9		9		9		9	
Register of Deeds	10		10		10		10		10	
Sheriff	76	1	76	1	76	1	77		78	
Sheriff - Detention Center	42		42		56		57		57	
Social Services	101		102		102		99		98	
Soil & Water Conservation	4		4		3		3		3	
Tax	27		25		24		24		24	
Veterans	3		3		3		3		3	
Public Works - Property Management	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>27</u>	<u>0</u>
TOTAL GENERAL FUND	482	8	479.25	10	489.25	9	489.25	5	486.25	5
Emergency Medical Services	58		66.75		66.75		72.75		71.75	
Transportation	11	9	11	9	10	7	10	6	10	6
Self Insurance Fund	1		1		1		1		1	
Public Works - Utilities	40		40		40		40		40	
Public Works - WPCP	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>
TOTAL OTHER FUNDS	129	9	137.75	9	136.75	7	142.75	6	141.75	6
Totals	611	17	617	19	626	16	632	11	628	11
Total Number of FTEs	619.5		626.5		634		637.5		633.5	



GUIDING PRINCIPLES (continued):

I. Ensuring the appropriate level services for the citizens of Moore County:

The Budget Team along with Department Directors and other agency leaders worked diligently together throughout the budget process evaluating programs positions, line items, etc. to allocate appropriate funding levels which have now been incorporated in the recommended budget. Major areas include:

General Government
Public Safety
Health and Social Services
Education
Water and Sewer
Cultural/Recreation
Capital
Debt Service

II. Preserving the employee compensation package to include the potential of Cost of Living Adjustment and to include the sustainability of the County Self-Insurance program:

The FY 2017 proposed budget includes the following:

Fully funding employee advancement through the step program

Fully funding longevity and service pay programs as detailed in the personnel policy

Fully funding of employee retirement contributions

A 1% C.O.L.A to be effective with pay period starting 1/07/2017 for all employees

A 1% one-time bonus for employees at step 5 of classification as of 7/9/2016, to be reflected in 3/23/2017 direct deposits

No changes to the current self-insured health insurance program; no changes to employee deductibles, co-pays, out-of-pocket (plan design, other than the previously approved pharmacy change)

Funding 401K contributions for both law enforcement and non-law enforcement at the current level

Life insurance at 2X an employee's annual salary

Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are now being provided by First Health of the Carolinas and the Board recently approved a modification to the schedule as well as funding for a part-time medical assistant.



Manager's Message

FUNDS, BALANCES, AND DEFINITIONS:

The process of developing the budget for the 2017 fiscal year involved reviewing the June 30, 2015 audited data for the various accounting funds for fund balances, cash balances, and trends. The charts below provides a list of the funds that were part of the review process and provides the Fund Type along with any specific notes regarding some of the funds. The information contained in the Audited Fund Balances Chart was taken from the Moore County Comprehensive Annual Financial Report for the Fiscal Year Ended June 30, 2015. A brief description/definition of the Fund Types is included below the charts.

Chart 1: Fund Name and Type

Proposed FY16/17 Annual Budget Fund and Fund Type			
Fund	Fund Name	Fund Type	
100	General	General	
200	Public Safety/Emergency Management	Special Revenue	Annual
210	E911 Telephone	Special Revenue	Annual
215	Fire, Ambulance, Rescue District	Special Revenue	Annual
220	Soil Water Conservation District	Special Revenue	Annual
230	Transportation Services	Special Revenue	Annual
240	Multi-Year Grant	Special Revenue	Multi-year
250	Capital Reserve-Projects	Special Revenue	Multi-year
251	Capital Reserve-Debt	Special Revenue	Multi-year
252	Capital Reserve-Enterprise	Special Revenue	Multi-year
253	Capital Reserve - College Projects	Special Revenue	Multi-year
254	Capital Reserve - College Debt Service	Special Revenue	Multi-year
600	Water Pollution Control Plant	Enterprise	Annual
610	Public Utilities	Enterprise	Annual
620	East Moore Water District	Enterprise	Annual
810	Risk Management	Internal Service	Annual
Total County Funds			
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	Annual
640	Airport Authority	Comp Unit/Enterprise	Annual
Total Component Units (see chart page 9)			

Note 1: Multi-year Capital Projects Funds are not listed



FUNDS, BALANCES, AND DEFINITIONS (continued):

Chart 2: Audited Cash and Fund Balances

Cash & Fund Balances Audited for FY15				
Fund	Name	Cash 6/30/15	FB 6/30/15	FUND TYPE
100	General	\$23,912,635	\$25,485,736	General
200	EMS	\$1,681,772	\$1,924,461	Special Revenue
210	E911 Telephone	\$978,496	\$1,003,900	Special Revenue
211	Fire Districts - Real/Personal			Special Revenue
212	Fire Districts - Motor Vehicles			Special Revenue
	Fire Districts Totals	\$178,708	\$193,642	Special Revenue
215	Fire, Ambulance, Rescue District	\$0	\$0	Special Revenue
220	Soil Water Conservation District	\$54,011	\$53,909	Special Revenue
230	Transportation	\$4,624	\$102,299	Special Revenue
240	Multi-Year Grant Restricted	\$633,830	\$58,351	Special Revenue
250	CR-Project	\$20,156,219	\$20,156,219	Special Revenue
251	CR-Debt	\$0	\$0	Special Revenue
252	CR-Enterprise	\$0	\$0	Special Revenue
253	CR SCC Project	\$454,079	\$454,079	Special Revenue
254	CR SCC Debt Reduction	\$47,964	\$47,964	Special Revenue
260	CVB	\$388,824	\$422,114	Comp Unit/Spec Rev
600	WPCP	\$1,256,144	\$16,341,419	Enterprise
610	Utilities	\$3,278,316	\$21,414,569	Enterprise
620	EMWD	\$482,202	\$2,204,150	Enterprise
640	Airport	\$1,469,158	\$1,834,741	Component Unit/Enterprise
810	Risk Management	\$1,826,391	\$1,274,749	Internal Service

Note 1 Multi-year Capital Project Funds are not listed

Note 2 C.A.F.R Report - Unassigned FB is \$16,568,657 of the Total FB amount \$25,485,736 for General Fund 100

Note 3 Multi-Year Grant fund cash balance is Restricted Cash



FUNDS, BALANCES, AND DEFINITIONS (continued):

FUND DEFINITIONS:

General Fund – Basic Account which accounts for all financial resources and transactions not accounted for in other funds. The General Fund is used for accounts that have administrative functions but do not have a specific revenue source and are generally funded with General Fund tax dollars.

Special Revenue Funds – Special Revenue Funds account for the proceeds of specific revenue sources (other than trusts for individuals, private organizations, or other governments, or for major capital projects) that are legally restricted to expenditures for specific purposes.

Capital Project Funds – Capital Project Funds account for the acquisition, construction, or improvement of major capital facilities (other than those financed by proprietary funds).

Enterprise Funds – Enterprise Funds account for any activity for which a fee is charged to external users for goods or services. If an activity's principal revenue source meets any one of the following criteria, it is required to be reported as an enterprise fund: (1) an activity financed with debt that is secured solely by pledge of the net revenues from fees and charges for the activity; (2) laws or regulations which require that the activity's costs of providing services, including capital costs, be recovered with fees and charges, rather than with taxes or similar revenues; or (3) pricing policies which establish fees and charges designed to recover the activity's costs, including capital costs.

Internal Service Funds – Internal Service Funds account for activities that provide goods and services to other departments or agencies on a cost-reimbursement basis.

Component Units – Blended component units are entities that are legally separate from the County but reported as if part of the County when they exist for the exclusive benefit of the County.

Manager's Message



FISCAL YEAR 2017 SUMMARY OF BUDGETED FUNDS:

The recommended 2017 budgeted revenues and expenditures are balanced at \$131,772,027 with the chart below providing the details of each fund in regards to Fund #, Fund Name, Fund Type, Proposed Gross Budget, Transfers, and Net Budget.

Proposed Gross and Net Budget by Fund FY16/17					
Fund	Fund Name	Fund Type	Gross Budget	Less Transfers	Net Budget
100	General/IT/PM	General	\$90,236,676	-\$5,090,707	\$85,145,969
200	Public Safety/Emergency Mgmt	Special Revenue	\$6,623,262	-\$1,742,044	\$4,881,218
210	E911 Telephone	Special Revenue	\$413,395	\$0	\$413,395
215	Fire, Ambulance, Rescue District	Special Revenue	\$3,989,893	\$0	\$3,989,893
220	Soil Water Conservation District	Special Revenue	\$21,271	\$0	\$21,271
230	Transportation Services	Special Revenue	\$1,198,517	-\$524,483	\$674,034
600	Water Pollution Control Plant	Enterprise	\$4,639,254	-\$387,208	\$4,252,046
610	Public Utilities	Enterprise	\$10,138,489	-\$876,279	\$9,262,210
620	East Moore Water District	Enterprise	\$1,662,600	\$0	\$1,662,600
810	Risk Management	Internal Service	<u>\$8,296,542</u>	<u>-\$8,400</u>	<u>\$8,288,142</u>
	Total County Funds		\$127,219,899	-\$8,629,121	\$118,590,778
260	Convention & Visitor's Bureau	Comp Unit/Spec Rev	\$1,540,530	-\$54,030	\$1,486,500
640	Airport Authority	Comp Unit/Enterprise	<u>\$3,011,598</u>	<u>-\$80,400</u>	<u>\$2,931,198</u>
	Total Component Units		\$4,552,128	-\$134,430	\$4,417,698
		Totals	\$131,772,027	-\$8,763,551	\$123,008,476



FISCAL YEAR 2017 SUMMARY OF BUDGETED FUNDS (continued):

TRANSFERS AND ASSESSMENTS:

Transfers are made up of assessment amounts charged to County departments but paid by an Internal Service Fund, such as Risk Management. Some examples include: health insurance, wellness assessment, liability and property insurance, worker's compensation, and unemployment.

Below is a list of the assessments included in the FY17 Budget for the General Fund:

Wellness Assessment	\$178,536
Health Insurance Costs	\$4,013,100
Liability & Property Insurance	\$171,952
Unemployment Premium	\$73,482
Worker's Compensation Claims	\$406,040
Worker's Compensation Premium	\$221,407
General Fund Assessment	<u>\$26,190</u>
Total General Fund Assessments	\$5,090,707

The health insurance costs are 78.83% of the total assessment.



OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2017 BUDGET:

Compensation and Benefits Recommendations:

The recommended FY 2017 budget proposes funding for the following:

- A 1% Cost of Living Adjustment (C.O.L.A.) effective January, 2017 for all County employees including those employees classified as Resource Employees.
- A 1%, one-time bonus for employees at step 5 of their position as of July 9, 2016.
- Fully funding for the Longevity and Service Pay programs.
- Progression through the Step Plan for employees who are not at step 5 of his/her current position but are anticipating advancing during the fiscal year.
- Contribution to employee retirement which is budgeted at 7.25% for non-law enforcement employees and 8.00% for law enforcement employees.
- Contribution to employee 401k retirement plan at 3.00% for non-law enforcement employees with 3 or more years of service, 1.5% for non-law enforcement employees with fewer than 3 years of service, and 5.00% for law enforcement employees.
- Life insurance at 2X an employee's annual salary.
- Wellness Works Program which is treated as an assessment back to the departments based on the number of funded positions and equating to a charge of \$500 per employee. Operations of Wellness Works are currently going through the Request for Proposals process.
- Employee health benefits coverage with no plan design changes

Controlling the cost of providing health insurance for employees continues to be a challenge as well as managing the plan and incorporating requirements as a result of the Affordable Care Act. In taking a proactive approach the County offers a Wellness Center for employees and dependents as well as a wellness incentive for employees. The FY 2017 budget proposes no increases to the cost per employee for coverage and no increases for dependent coverage as well as keeping deductibles, co-pays, and out of pocket levels the same. The County's health insurance plan fully complies with provisions contained in the Affordable Care Act.

Regarding the continued proactive approach of offering a wellness incentive for employees, the FY 2017 budget requires all employees to pay a \$15.00 per pay period premium for health benefits coverage. The wellness incentive program offers a savings opportunity whereby employees choosing to participate in a biometric screening and consultation will receive a \$15.00 per pay period reduction in employee premium.



Manager's Message

OVERVIEW OF COMPENSATION & BENEFITS INCLUDED IN FY 2017 BUDGET (continued):

Premiums, deductibles and co-pays as identified in the chart below.

Health Benefit Plan Design FY 2015/2016 & FY 2016/2017 Proposed

	2015 - 2016 FCC/Ameritas/DST Health Solutions Aggregating \$150 \$80K/125% Paid/12	2016 - 2017 FCC/Ameritas/DST Health Solutions Aggregating \$150 \$80K/125% Paid/12
	Proposed Plan	Proposed Plan
	PPO In-Network	PPO In-Network
Primary Care Physician Visits	\$35	\$35
Specialist Physician Visits	\$70	\$70
Preventive Care	0%	0%
Deductible	\$1,500	\$1,500
Deductible Family Maximum	\$3,000	\$3,000
Coinsurance Maximum	\$2,000	\$2,000
Coinsurance Family Maximum	\$4,000	\$4,000
Hospital Services	Deductible/30%	Deductible/30%
Emergency Room	\$250/Deductible/30%	\$250/Deductible/30%
Pharmacy	\$150 Deductible (Brands) \$4/\$45/\$60/25% (\$100 max) \$1,000 OOP Max Single \$2,000 OOP Max Family	\$150 Deductible (Brands) \$4/\$45/\$60/25% (\$100 max) \$1,000 OOP Max Single \$2,000 OOP Max Family
Lifetime Maximum	Unlimited	Unlimited
Retirees	\$175 (\$25%); \$350 (50%); \$700 (100%)	\$175 (\$25%); \$350 (50%); \$700 (100%)
Employee - County Contribution	\$700	\$700
Employee - Monthly Contribution	\$0 \$32.50 - EWIP Non-Participation	\$0 \$32.50 - EWIP Non-Participation
Spouse	\$235.75/\$32.33	\$235.75/\$32.33
Child	\$112.75/\$32.33	\$112.75/\$32.33
Children	\$229.47/\$32.33	\$229.47/\$32.33
Family	\$263.38/\$64.62	\$263.38/\$64.62



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS:

General Fund (Fund 100)

The General Fund is the largest fund within the budget making up 68.47% of the total budget and is balanced at \$90,236,676.

Services, departments, and activities supported by the General Fund are divided into eight categories as identified in the chart below. The chart also provides within each category a detailed list of services, departments, and activities falling within each category.

SERVICES, DEPARTMENTS, ACTIVITIES SUPPORTED BY GENERAL FUND REVENUES

GENERAL GOVERNMENT

Administration
Governing Body
Human Resources
Finance
County Attorney
Tax
Elections
Register of Deeds
Information Technology
Property Management

HUMAN SERVICES

Health Department
Social Services
Child Support
Youth Services
Veteran's Services
Aging RSVP
Animal Services

CULTURAL DEVELOPMENT

Parks and Recreation
Library

ENVIRONMENTAL AND COMMUNITY DEVELOPMENT

Planning, Zoning, Inspections
GIS
Solid Waste
Cooperative Extension
Soil and Water Conservation

PUBLIC SAFETY FUNCTIONS

Sheriff's Office
Detention Center
Day Reporting Center
Public Safety Fire Marshal
Public Safety
Communications

DEBT SERVICE

Debt Principal
Debt Interest

EDUCATION

Schools Expense
Schools Debt
College Expense
College Debt

NON DEPARTMENTAL/NON PROFITS/TRANSFERS OUT

Grants
Court Facility
Airport
Non Profits



Manager's Message

FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

General Fund revenues are comprised from a variety of sources with the chart below providing a detailed list of the revenue sources and the expenditure details for each of the eight major categories of services, department, and activities. Following the chart is additional information related to revenue sources and additional points of interest related to expenditure categories.

General Fund Revenues	
Source	FY17 Budget
Property Tax	\$54,850,789
Sales Tax	\$16,473,000
Other Taxes	\$672,000
Interest	\$150,000
Departmental Fees	\$7,873,163
Grants	\$9,954,800
Transfers In	\$262,924
Total Revenues	\$90,236,676

General Fund Expenditures	
GF Expenditures	FY17 Budget
General Government	\$11,883,745
Public Safety	\$11,916,927
Environmental	\$3,703,684
Human Services	\$16,796,868
Cultural	\$1,166,931
Education (incl debt)	\$40,123,481
Debt (excluding education)	\$3,061,907
Non-Dept/Non-Profits	\$1,493,114
Transfers out Court Facility	\$90,019
Total Expenditures	\$90,236,676

Revenue Source Property Tax:

- The property tax rate is proposed to remain at .465/\$100 of valuation for FY 2017 and is estimated to generate \$54,750,031 in revenue.
- The rate chart below provides the information regarding the rates for County General for prior years back to Fiscal Year 2008 for comparison purposes.

COUNTY GENERAL AND ADVANCED LIFE SUPPORT

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17
COUNTY GENERAL	0.445	0.479	0.465	0.465	0.465	0.465	0.465	0.465	0.465	0.465
ALS	0.03	0.025	0.02	0.02	0.02	0.02	0.02	0.02	0.020	0.030

NOTE 1: Fiscal year 2007/2008 is the first fiscal year in the previous revaluation cycle

NOTE 2: Fiscal year 2015/2016 is the first year of the current revaluation cycle (current adoption is 4 year cycle)



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

- The total tax base which includes real property, personal property, motor vehicles and public service company values is estimated at \$12,006,812,423 and is the same amount estimated for FY 2016. The estimate remained unchanged due to the effects of appeals through the revaluation year, anticipated appeals for 2016, and anticipated legislative impacts on exemptions and exclusions.
- Revenue anticipated from collections of prior year taxes was reduced from \$340,000 FY 2016 to \$250,000. A major factor in this reduction is due to the method of motor vehicle tax collections being handled during the registration process which basically eliminates delinquent collections within the Tax Department.
- The proposed budget accounts for the 2% discount for early payment of property taxes prior to September 1, 2016. The impact of the discount is estimated at \$700,000 up from FY 2016 estimated impact of \$567,602.
- The property tax revenue is based on a collection rate of 98.5% for real and personal property.
- A penny on the tax rate is projected to result in \$1,179,587 in revenue.

Revenue Source Sales Tax:

The sales tax estimate for fiscal year 2017 is \$16,473,000 which is a 4.92% increase over the current fiscal year projection of \$15,700,000. The projection is based on an analysis of the sales tax trend for this year as well as taking into consideration the continued impact of the expanded application of sales tax to include services.

Revenue Source Other Taxes:

Other taxes are made up of rental vehicle and ABC (alcohol beverage control) tax revenues. The budgeted amount of \$672,000 is an increase of \$20,000 from the current fiscal year due to the estimated increase in rental vehicle revenue.

Revenue Source Interest Earnings:

In distant years past, revenue from interest earnings provided about \$1.5 million to the General Fund. Due to the economic downturn, interest rates have been at historical lows, which have greatly impacted this revenue source. This budget recommends a slight increase in projections for this revenue stream at \$150,000.

Revenue Source Departmental Fees:

Revenues from user fees are expected to be \$7,873,163, which is a 5.77% or \$429,850 increase over the current year of \$7,443,313. These fees include any revenues generated by the departments through the County-adopted fee schedule. Generally, these fees are intended to pay or partially pay for a specific services offered by the County that is not widely used by the general public. Some departments that are included in the increase of fees for the General Fund are Planning, Solid Waste, Register of Deeds, Detention Center and Health.



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Revenue Source Restricted Intergovernmental Revenues or Grants:

The Department of Social Services expects to receive \$6,887,804 in revenues, which is \$1,003,806 lower than the current year revenues of \$7,891,610. The Health Department expects to receive \$808,869 in revenues, which is 5.57% (\$42,708) higher than the current year of \$766,161. Child Support expects to receive \$748,203 in revenues, which is 14.9% (97,011) higher than the current year expectation of \$651,192 and Aging expects to receive \$843,504 in revenues, which is only slightly higher than the current year expectation of \$828,957. The balance of \$666,420 for this revenue category is comprised of revenues related to Courts, JCPC, Solid Waste, Register of Deeds, Soil and Water, Sheriff, and Veteran Services.

Revenue Source Transfers In:

The transfers-in to the General Fund for the recommended FY 2017 budget are \$262,924 which is comprised of \$252,924 in fund balance appropriation and \$10,000 in revenues for Bond Interest.

GENERAL FUND EXPENDITURE INFORMATION:

At the beginning of the budget process, as in years past, Department Directors were asked to carefully review each anticipated expenditure request in an effort to keep expenditures as reasonable and necessary as possible. Administration and the Budget Team had several meetings surrounding the development of the FY 2017 budget with the Department Directors to review departmental requests, ask questions, and determine priorities. Additional meetings were held with representatives from Moore County Schools, Sandhills Community College, and various other representatives. Subsequent to meeting with the Department Directors and others, the Budget Team continued to meet and review all of the submitted requests in an effort to create a responsible and balanced budget. Listed below are key considerations and critical aspects of proposed expenditures of the General Fund with a number of categories showing a decrease for FY 2017.

Expenditure Category General Government:

General Government expenditures are budgeted at \$11,883,745 as compared with FY 2016 of \$11,545,697 which is a 2.93% increase. The services provided by General Government departments are intended to support other County Government departments and services as well as those activities related to property tax assessments and collections, Elections and Register of Deeds.

Expenditure Category Public Safety:

Public Safety expenditures are budgeted at \$11,916,927 as compared with FY 2016 of \$11,315,538 which is a 5.31% increase. Public Safety functions include Sheriff, Detention Center, Day Reporting Center, Fire Marshal, and 911 Communications. The newly built Rick Rhyne Public Safety Center is fully operational and various functions continue to be evaluated to ensure appropriate staffing. Public safety has and always will be a vital part of the services provided to those living, working, and visiting Moore County.



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Environmental:

Environmental expenditures are budgeted at \$3,703,684 as compared with FY 2016 budget expenditures of \$3,838,646 which is a 3.52% decrease, this decrease follow a 3.29% decrease in FY 2016. However, the FY 2017 decrease is primarily due to GIS costs being combined with Information Technology accounted for in General Government expenditures. This is an organizational and budgetary move for FY 2017. Departments and activities falling into this category include Planning (including Zoning and Inspections), Solid Waste, Cooperative Extension, and Soil & Water. The local residential and commercial building market has continued to experience improvement during the current fiscal year; however the proposed FY 2017 budget recommends a staffing reduction of 1 FTE for planning. Permitting activities will continue to be monitored for staffing needs, while the greatest challenge has been recruiting and retaining certified building inspectors. Recruiting, training, and retaining qualified inspectors with the various levels of required certifications will continue to be a priority.

Expenditure Category Human Services:

Human Services is comprised of the Health Department, Social Services, Child Support, Youth Services, Veteran's Services, Aging/RSVP, and Animal Services.

The Health Department and the Department of Social Services comprise the largest portion of Human Services related expenditures accounting for \$13,585,738 of the total \$16,796,868 proposed budget of expenditures. The two charts below provide a detailed look at the current year proposed funding, as well as, a comparison for fiscal years budgeted figures back to FY 2012. The difference between the County Appropriation and the Total Budget for each department is made up of State and Federal grants, and fees.

Moore County Department of Social Services Fiscal Year Funding

Fiscal Year Budget	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
County Appropriation	\$4,352,176	\$4,363,973	\$4,039,664	\$4,022,387	\$3,499,829	\$3,029,069
Total Revenue Budget	\$6,647,824	\$6,830,310	\$7,288,287	\$7,310,122	\$7,903,610	\$6,899,804
Total Expense Budget	\$11,000,000	\$11,194,283	\$11,327,951	\$11,332,509	\$11,403,439	\$9,928,873
% of County Funding	39.57%	38.98%	35.66%	35.49%	30.69%	30.51%

Moore County Health Department Fiscal Year Funding

Fiscal Year Budget	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
County Appropriation	\$3,059,961	\$3,136,868	\$2,218,474	\$2,209,914	\$2,210,813	\$2,086,899
Total Revenue Budget	\$1,615,440	\$1,763,786	\$1,654,166	\$1,587,216	\$1,567,283	\$1,569,966
Total Expense Budget	\$4,675,401	\$4,900,654	\$3,872,640	\$3,797,130	\$3,778,096	\$3,656,865
% of County Funding	65.45%	64.01%	57.29%	58.20%	58.52%	57.07%



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Cultural Development:

Cultural Development expenditures are budgeted at \$1,166,931 as compared with FY 2016 of \$1,156,349 which is a 0.92% (\$10,582) decrease. Funding in this category supports activities and functions within the Library and Parks & Recreation departments. The Library System budget includes funding for operations at branches in Aberdeen, Carthage, Pinebluff, Robbins and Vass. Parks and Recreation operations are located at Hillcrest Park and include baseball, softball, flag football, soccer, a walking trail, playground and Frisbee golf course; as well as a concession stand and picnic area. Other Parks and Recreation activities that take place at local school facilities include cheerleading, basketball, tennis, etc.

Expenditure Category Education (Including Debt Service) Moore County Schools and Sandhills Community College:

Funding for education is a major component of General Fund expenditures accounting for 44.46% of all general fund expenditures when totaling Expenses, Debt Service, Capital Outlay and other costs for both the Moore County Schools and Sandhills Community College. The two charts below detail the proposed fiscal year 2017 funding for the Moore County Schools and Sandhills Community College. The proposed funding takes into consideration statutory requirements for funding, the information provided by representatives of both entities, information regarding historic revenue and expenditure trends, as well as fund balance information.

There were a number of meetings with representatives from Moore County Schools regarding the various aspects of School funding of Current Expense, Capital Outlay, Digital Learning and Debt Service. We continue to work toward creating a funding formula that would not only work for FY 2017, but would also work for subsequent years. As this process continues, consideration will be given to the many other funding requirements of the County, the Schools current needs as well as future needs, the historic trends for funding and projections for funding in subsequent years. The goal of establishing a funding formula is to set allocations based on a percentage of budgeted property tax and sales tax revenue. For Moore County Schools the FY 2017 recommended total allocation including debt service is \$34,062,686. Current Expense of \$27,029,515 is an increase of \$764,375 as compared to FY 2016, and is 37.90% of property and sales tax which is estimated at \$71,723,789. Current Expense, Capital, and Digital allocations are 40% of property and sales tax estimates, a percentage that was difficult to obtain and requires an allocation of general fund balance. By establishing a funding formula, determining budgeting allocations in subsequent years should prove to be a smoother process for Moore County and Moore County Schools representatives and will also allow for School funding growth as property tax and sales tax grow.

In allocating funding across the various components for the Schools, comparing FY 2017 allocations to FY 2016 allocations; Current Expense increased by \$764,375, Debt Service increased by \$61,817, Capital Outlay and Digital Learning both remained unchanged at \$750,000. There is also an allocation of \$208,290 that is to be transferred to the Capital Reserve for School Debt Service. The \$208,290 is calculated as a reduction in debt service as compared to School debt service in FY 2014 which was \$5,553,171. For debt reduction calculations, the base year for determining the amount is FY 2014 which had a budgeted debt service amount of \$5,533,171. Overall FY 2017 School funding is an increase of \$1,034,482. Chart 1 below provides Moore County School Funding details.



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

For Sandhills Community College, the budget process was significantly simplified because of the agreement on a funding formula and required only a few conversations to finalize the recommendation for FY 2017. The second chart below provides funding information related to Sandhills Community College back to FY 2010. The formula for Current Expense is set at 6% of budgeted sales and property tax revenue with a guarantee for each subsequent year allocation to not fall below the previous year allocation. In FY 2016, that guarantee was used since 6% of the budgeted sales and property tax of \$70,723,789 yielded an allocation of \$4,243,427 which is below the FY 2015 allocation. For FY 2017, with the estimated increase in property and sales tax, the allocation to Current Expense for Sandhills increased by \$14,363 to \$4,279,427.

Debt Service is budgeted at \$1,691,838. The chart also shows an allocation of \$89,530 in the column of Capital Reserve/Debt. This allocation reflects the section in the agreement that calls for any reduction in debt service for Sandhills Community College as compared to Debt Service for FY 2014 to be allocated to this category in the College annual budget allocation. The FY 2014 budgeted debt service was \$1,781,369 and the FY 2017 budgeted debt service is \$1,691,838 allowing for an allocation of \$89,530 for this line item in FY 2017. Dollars in this category are anticipated to be used for future debt service related to College capital projects.

Total budget allocation for Sandhills Community College for FY 2016 is set at \$6,060,795. An additional note regarding the chart below is for the category of CR/SCC Projects. The chart indicates an amount of \$454,079 was allocated in FY 2015 and \$208,048 in FY 2016 for this category. It is noted that the original FY 2016 budget allocation did not include this category or the amount shown in the chart. This category is also the result of the resolution adopted by the Board of Commissioners related to SCC funding. The dollars in this category reflect 6% of the dollars that were over-and-above the fiscal policy of maintaining a 15% unassigned General Fund balance. Each year after the Comprehensive Annual Financial Report is finalized and presented, the Board of Commissioners takes action to move the excess unassigned fund balance into Capital Reserves. With the funding agreement in place, each time this action is taken, 6% of that amount will be allocated to this category for the College. Per the agreement, the College has some flexibility and discretions as to the use of these funds.



Manager's Message

FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Total Moore County Schools Funding

FY	Student Enrollment	Current Expense	Debt Service	Capital Outlay	Digital Learning	Debt Service Reduction	Total Funding
FY06/07	12,190	\$20,807,940	\$4,122,904	\$1,133,950	\$0		\$26,064,794
FY07/08	12,294	\$23,694,245	\$4,057,211	\$1,531,444	\$0		\$29,282,900
FY08/09	12,190	\$24,935,195	\$5,929,507	\$933,950	\$0		\$31,798,652
FY09/10	12,236	\$24,935,195	\$7,049,516	\$733,950	\$0		\$32,718,661
FY10/11	12,378	\$25,540,140	\$6,887,644	\$711,932	\$0		\$33,139,716
FY11/12	12,371	\$25,540,140	\$5,937,920	\$711,932	\$0		\$32,189,992
FY12/13	12,609	\$25,540,140	\$5,807,594	\$711,932	\$0		\$32,059,666
FY13/14	12,812	\$25,165,140	\$5,533,171	\$711,932	\$750,000		\$32,160,243
FY14/15	12,825	\$25,315,140	\$5,393,955	\$1,200,000	\$600,000		\$32,509,095
FY15/16	12,838	\$26,265,140	\$5,263,064	\$750,000	\$750,000		\$33,028,204
FY16/17	12,849	\$27,029,515	\$5,324,881	\$750,000	\$750,000	\$208,290	\$34,062,686

Total Sandhills Community College Funding

FY	Current Expense	Debt Service	Cap Res/Debt	CR/SCC Projects	Total Funding
FY09/10	\$4,135,541	\$1,999,964	\$0		\$6,135,505
FY10/11	\$4,011,475	\$1,778,376	\$0		\$5,789,851
FY11/12	\$4,011,475	\$1,994,274	\$0		\$6,005,749
FY12/13	\$4,121,819	\$1,950,925	\$0		\$6,072,744
FY13/14	\$4,121,819	\$1,781,368	\$0		\$5,903,187
FY14/15	\$4,265,064	\$1,733,404	\$47,964	\$454,079	\$6,500,511
FY15/16	\$4,265,064	\$1,689,115	\$92,254	\$208,048	\$6,254,481
FY16/17	\$4,279,427	\$1,691,838	\$89,530		\$6,060,795
			\$229,748	\$662,127	



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Debt Service (Excluding Education):

Debt Service excluding education is budgeted at \$3,061,907 as compared with FY 2016 of \$3,151,927 which is a 2.86% decrease. This category of debt is associated with General Fund County Government operations not associated with Moore County Schools and Sandhills Community College; and is comprised of debt service for the Rick Rhyne Public Safety Center and the Storage Area Network lease. A detail of total debt service is provided in the next section.

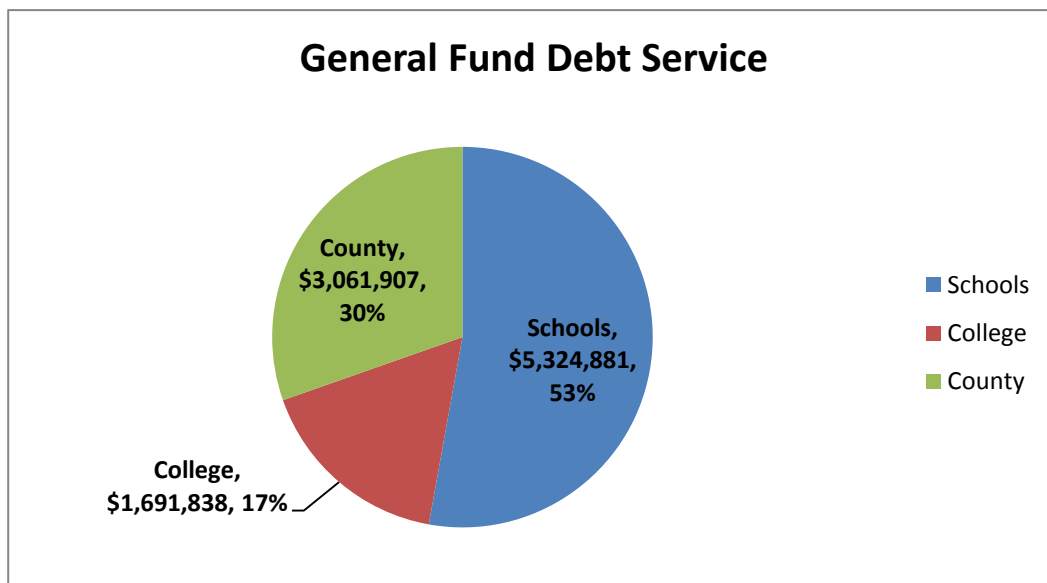
Expenditure Category Debt Service (All General Fund Debt):

Debt Service is budgeted at \$10,078,626 as compared with FY 2016 of \$10,104,106 which is a small decrease of \$25,480. The graph below provides the debt service allocation among the County, Moore County Schools, and Sandhills Community College. For Sandhills Community College, the reduction in debt service of \$89,530 as compared to FY 2014 (the base year for determining the calculation) will be allocated to SCC Capital Reserve for Debt Reduction. For Moore County Schools, the debt service reduction of \$208,290 as compared to the same FY 2014 base year has been allocated to School Capital Reserve for Debt Service for the first time.

Graph 1: General Fund Debt Service

General Fund Debt Service Graph (P&I)

	Amount	%
Schools	\$5,324,881	52.83%
College	\$1,691,838	16.79%
County	\$3,061,907	30.38%
Total	\$10,078,626	100.00%





FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued):

General Fund Continued

Expenditure Category Non-Departmental/Non Profit:

Non-Departmental/Non Profit is budgeted at \$1,493,114 as compared with FY 2016 of \$1,580,710 which is a 5.54% decrease. Funding in this category does not include the \$25,000 allocation for the "Moore Alive" initiative taken on by Partners in Progress.

As each year's funding requirements increase, identifying funding available for non-profits becomes more of a challenge and FY 2017 provided the same challenge. The FY 2017 budget includes funding for a number of non-profits some of which are funded directly and some are funded by way of Sandhills Center. The FY 2017 budget provides funding for only a very small number of the many non-profits operating within Moore County, all of which have received funding for a number of years. This budget continues with the FY 2015 budget recommendation and plan for the County to move away from funding of non-profits due to the increased challenge of identifying funding and the impossibility of providing funding to all non-profits on an equitable basis. The recommended plan calls for a 20% reduction in FY 2017 for all non-profits, for a 20% reduction in FYs 2018, 2019, 2020. The percentage reductions use FY 2014 as the base year in calculating the actual dollar reduction.

Expenditure Category Transfers Out:

Transfers Out is budgeted at \$90,019. The \$90,019 is transferring into a capital reserve account for governmental projects and represents the reduction in debt service of government related debt not associated with Moore County Schools or Sandhills Community College. This is the first year of this transfer and is the beginning effort of an overall funding strategy for an anticipated Judicial/Court facility.

This concludes the narrative for Moore County General Fund Expenditures.



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING:

Public Safety/Emergency Management (Fund 200):

Emergency Management is supported by the Advanced Life Support Tax which is proposed to increase to .03/\$100 of valuation and estimated to generate \$3,529,922 in revenue which includes collections of prior year taxes; and is supported by fees, other revenues, and appropriated fund balance (in prior years). The total proposed budget for fiscal year 2017 is balanced at \$6,623,262 in revenues and expenditures a 2.97% increase compared to FY 2016. The FY 2016 budget included the use of \$833,355 in appropriated fund balance which is anticipated to bring the fund balance to \$1.1 million at the end of the fiscal year (June 30, 2016). The proposed increase in the Advanced Life Support Rate will eliminate the need for using allocated fund balance to support Emergency Medical Services for FY 2017.

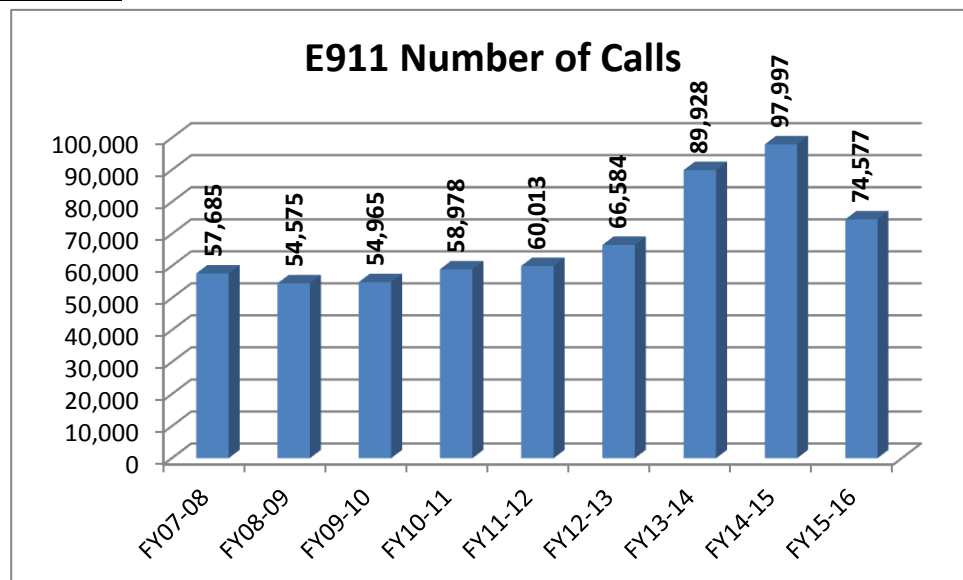
E911 Telephone (Fund 210):

The E911 Telephone Fund is balanced at \$413,395 in revenues and expenditures. The revenues are comprised of the E911 surcharge on phone bills and there is no required fund balance appropriation. The use of the E911 surcharge funds are regulated by the State. Expenditures consist of Operating Cost and Capital Outlay.

E911 Calls by Fiscal year

FY	# of Calls
FY07-08	57,685
FY08-09	54,575
FY09-10	54,965
FY10-11	58,978
FY11-12	60,013
FY12-13	66,584
FY13-14	89,928
FY14-15	97,997
FY15-16	74,577

Through 4/11/16





Manager's Message

FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Moore County Fire Protection, Ambulance, and Rescue Service District (Fund 215):

At the April 21, 2015 Board of Commissioner's meeting, the Board approved the creation of the Moore County Fire, Ambulance, and Rescue Service District allowing for a single tax rate to be applied to all properties not located within a municipality, thereby replacing the previous practice of having a separate tax rate for each of the 16 fire departments providing service to unincorporated areas. FY 2016 was the first year funding this new Service District which is now titled Fund 215. In FY 2015 the tax rates ranged from .04/\$100 to .111/\$100 and the new single rate established for FY 2016 was .08/\$100 and allowed for level funding of the various fire departments. The proposed single rate for FY 2017 is .085/\$100 and is anticipated to generate \$3,539,893 in revenue at the budgeted 98.5% collection rate. Fund 215 revenues also include a transfer in from Fund 200 of \$450,000 which allows for supporting rescue efforts of the various fire departments. Total revenue for Fund 215 is budgeted at \$3,989,893. Funding distribution to the various departments is detailed in the chart below and is determined based on a very detailed and intricate funding formula developed by the Moore County Fire Commission. The Moore County Fire Commission recommended a rate of 10.4 and funding amount of \$4,859,776; however the recommended FY 2017 rate takes into consideration a phase-in strategy to ultimately get to the fully funded amount over a 5 year period.

Manager's Message



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Rural Fire Protection Service Tax FY16/17 - Unified Tax Rate @.085/\$100 Value

Total 2016-2017		FY16/17
Tax Base		Budget
\$4,261,109,585	divided by \$100 x .085 x .985 -Discounts \$27,721 = Budget	@98.5%-
		Discounts
		\$3,539,893
	Revenue Generated by .085 Rate	\$3,539,893
	Revenue Allocation from Fund 200 ALS	<u>\$450,000</u>
	Total	\$3,989,893

Rural Fire Service District	Total Manager Recommendation @ 98.5%	Subtotal Distribution	Subtotal Reserve	Operations Distribution	Capital Distribution	Apparatus Reserve 21555500 56281	Building Reserve 21555500 56282
Aberdeen	\$96,751	\$96,751	\$0	\$80,891	\$15,860	\$0	\$0
Carthage	\$297,449	\$278,269	\$19,180	\$227,259	\$51,010	\$12,147	\$7,033
Crains Creek	\$153,443	\$131,448	\$21,995	\$113,237	\$18,211	\$21,995	\$0
Crestline	\$84,601	\$76,146	\$8,455	\$52,734	\$23,412	\$3,348	\$5,107
Cypress Pointe	\$731,167	\$702,928	\$28,239	\$526,195	\$176,733	\$28,239	\$0
Eagle Springs	\$190,788	\$162,428	\$28,360	\$138,322	\$24,106	\$19,914	\$8,446
Eastwood	\$192,207	\$174,987	\$17,220	\$142,167	\$32,820	\$17,220	\$0
High Falls	\$161,055	\$143,682	\$17,373	\$110,669	\$33,013	\$9,230	\$8,143
Pinebluff	\$215,010	\$215,010	\$0	\$172,832	\$42,178	\$0	\$0
Pinehurst	\$169,876	\$169,876	\$0	\$157,338	\$12,538	\$0	\$0
Robbins	\$242,361	\$192,997	\$49,364	\$185,496	\$7,501	\$49,364	\$0
Seven Lakes	\$306,853	\$257,833	\$49,020	\$226,437	\$31,396	\$37,704	\$11,316
Southern Pines	\$510,939	\$503,109	\$7,830	\$453,273	\$49,836	\$0	\$7,830
West End	\$379,523	\$323,550	\$55,973	\$270,940	\$52,610	\$37,896	\$18,077
Westmoore	\$144,739	\$137,325	\$7,414	\$99,612	\$37,713	\$0	\$7,414
Whispering Pines	<u>\$113,131</u>	<u>\$109,712</u>	<u>\$3,419</u>	<u>\$92,016</u>	<u>\$17,696</u>	<u>\$0</u>	<u>\$3,419</u>
	\$3,989,893	\$3,676,051	\$313,842	\$3,049,418	\$626,633	\$237,057	\$76,785

- Total Budget Fund 215: \$3,989,893
- A penny on the Fire Service District Rate generates \$416,458 in revenue



Manager's Message

FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Soil and Water Conservation District (Fund 220):

The Soil and Water Conservation Fund is balanced at \$21,271 in revenues and expenditures which shows a small decrease of \$647 as compared to the 2016 fiscal year budget. The Soil and Water Conservation District fund is supported by revenues generated by fees from services and matching State grant funds.

Moore County Transportation Services (Fund 230):

The Moore County Transportation Services Fund is balanced at \$1,198,517 in revenues and expenditures which is a \$136,131 increase from the 2016 fiscal year budget of \$1,062,386. The organizational change moving MCTS from the Department of Social Services to the Planning Department continues to allow for more direct management support and analysis of scheduling rider and routes and resulted in significantly improved efficiencies. During FY 2016, the decision was made to add a deviated route which is anticipated to add more riders and increase revenues. The route has been designated as the A-Pines route and primarily covers Aberdeen, Southern Pines, and Pinehurst areas. For FY2017, there are no recommended rate schedule changes, no staffing changes, and no appropriated fund balance to support operations or capital.

Enterprise Funds (Water Pollution Control Plant, 600) (Public Utilities, 610) (East Moore Water District, 620):

Chart 1 below provides the proposed budget for each of the Enterprise Funds, as well as, a comparison to the 2016 fiscal year budget. Chart 2 below provides details related to Enterprise fund debt service for FY 2017. Departments within the Enterprise Fund generate sufficient revenues through the fee structure to cover the cost of the service being provided. The 2017 proposed fee schedule for the Water Pollution Control Plant includes an increase in flow rates for municipalities of .06/1,000 gallons from \$2.89/1,000 to \$2.95/1,000. The 2017 proposed fee schedule for Public Utilities recommends a monthly water service base rate increase of \$0.50 for all meter sizes. There is no recommended base rate increase for East Moore Water District. The FY 2017 budget also recommends an increase to the monthly base sewer rate of \$2.00 for all meter sizes. The base rate increases are recommended as there are a number of capital projects on the planning horizon; the sewer rate increase will primarily support efforts to upgrade and expand the sewer service to the Vass area customers. There are various other fee schedule recommendations all of which are highlighted on pages 28 through 32 of Tab 6. During FY 2016, the decision was made to pay Harnett County the contractually required plant expansion funds ahead of schedule in order that Moore County begin receiving the reduced per-thousand gallon water rate earlier. As part of the Harnett agreement, there will be 5 annual payments due each year after the completion of the water plan expansion. Phase I of the water sources expansion project called for a new water line installation along Highway 73 to deliver water to the West End/Seven Lakes area customers. The water line installation is complete and delivery is now taking place via these lines. East Moore Water District purchases the bulk water from Harnett County and in-turn sells water to East Moore Water District customers as well as sells water to Moore County Public Utilities. The Budget Team along with Public Works staff will continue to develop the plan for fully funding all three phases of the capacity expansion.



FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Chart 1: Enterprise Funds Budget

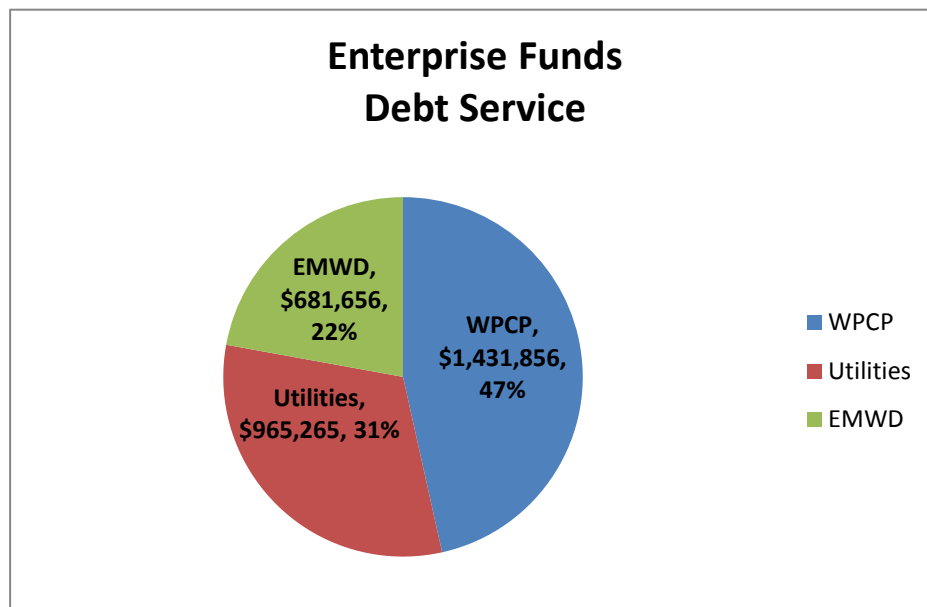
Enterprise Funds			
Public Works Division	FY2015-16 Adopted Budget	FY2016-17 Proposed Budget	Difference (%)
Water Pollution Control Plant	\$4,340,898	\$4,639,254	6.87%
Moore County Public Utilities	\$9,478,646	\$10,138,489	6.96%
East Moore Water District	\$1,557,900	\$1,662,600	6.72%
Total	\$15,377,444	\$16,440,343	6.91%

Chart 2: Enterprise Fund Debt Service

Enterprise Fund Debt service includes the Water Pollution Control Plant, Moore County Public Utilities, and East Moore Water District, and totals \$3,078,777. These entities are covered by user fees for the services provided by each entity. The graph below provides the debt service allocation among the three entities.

Enterprise Funds Debt Service Graph
(P&I)

Fund	Amount	%
WPCP	\$1,431,856	46.51%
Utilities	\$965,265	31.35%
EMWD	\$681,656	22.14%
Total	\$3,078,777	100.00%





Manager's Message

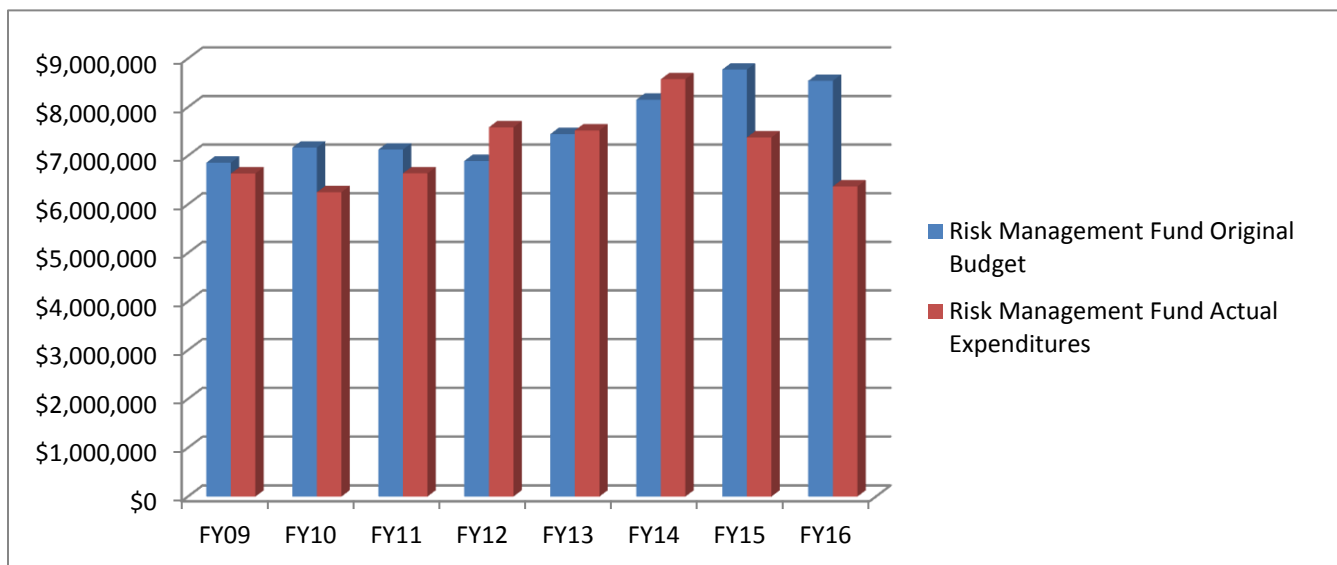
FISCAL YEAR 2017 NARRATIVE OF BUDGETED FUNDS (continued): SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Risk Management (Fund 810):

The Risk Management Fund, also known as the Self Insurance Fund, is the one remaining Internal Service Fund and is proposed to be budgeted at \$8,296,542 for fiscal year 2017. Revenues for Risk Management are generated from the per-employee assessments to each department that participates in the County Health Insurance Plan and Wellness Center operations and fees for dependent care coverage payments. Fiscal year 2014 was the first year First Carolina Care provided third party administrator services with the transition going very smoothly and Moore County looks forward to a continued positive and professional relationship. The chart below provides Risk Management budget details of budgeted and actual expenditures back to fiscal year 2009. As with the current fiscal year 2016, there is no recommended appropriation of fund balance for FY 2017. Prior fiscal year budgets included appropriated fund balance up to \$1,000,000; however this is the second consecutive year of appropriating no fund balance.

Risk Management Fund

FY	Original Budget	Actual Expenditures
FY09	\$6,857,604	\$6,634,748
FY10	\$7,167,630	\$6,248,944
FY11	\$7,126,295	\$6,637,516
FY12	\$6,893,017	\$7,585,301
FY13	\$7,445,706	\$7,520,625
FY14	\$8,152,912	\$8,575,021
FY15	\$8,773,558	\$7,376,988
FY16	\$8,541,217	\$6,368,832 as of 4/11/16
FY17	\$8,296,542	(PROJECTED)





SPECIAL REVENUE, ENTERPRISE, INTERNAL SERVICE, AND COMPONENT UNIT FUND BUDGETING (continued):

Convention & Visitor's Bureau (Fund 260):

The Convention & Visitor's Bureau, a Component Unit/Special Revenue fund, is budgeted at \$1,540,530 which is a \$45,960 increase as compared to 2016 fiscal year budget of \$1,494,570.

Airport (Fund 640):

The Airport is budgeted at \$3,011,598 which is an \$871,544 decrease as compared to the 2016 fiscal year budget of \$3,883,142. In FY 2016, the County opted to retire the Airport hangar debt and eliminate the need to calculate and transfer sales and property taxes related to airport activities and planes hangered at the Airport. The Airport and Sandhills Community College have proposed partnering to offer a pilots training curriculum/program. For this endeavor, the two entities provided estimated cost related information to the Commissioners. The Airport budget is balanced using revenue generated at the airport and does not include a fund transfer from the County.

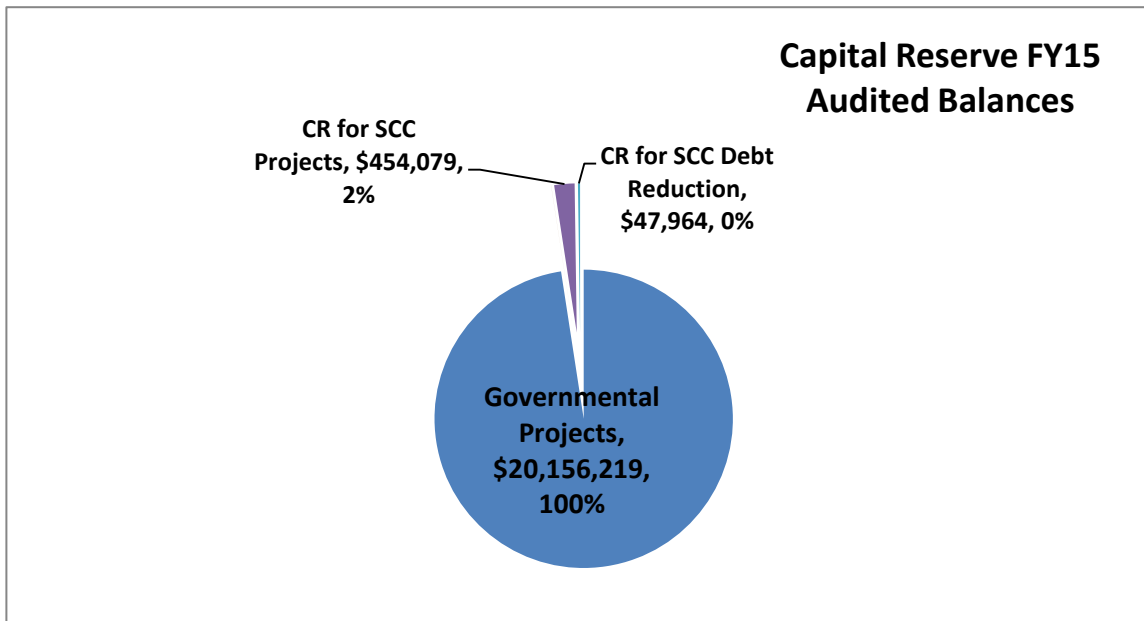


CAPITAL RESERVE INFORMATION:

At the end of FY 2015, Capital Reserve was comprised of five components, Capital Reserve for Governmental Projects, Capital Reserve for Debt Service, Capital Reserve for Enterprise Funds, Capital Reserve for Sandhills Community College, and Capital Reserve for Sandhills Community College Debt Reduction. Per Moore County Fiscal Policy Guidelines, General Fund balance above 15% of General Fund expenses at the end of each fiscal year is transferred into Capital Reserve. The amount to be transferred is divided with 94% going into Capital Reserve for Governmental Projects and 6% going into Capital Reserve for Sandhills Community College Projects. The chart titled Capital Reserve FY 2015 Audited Balance provides totals taken from the June 30, 2015 Comprehensive Annual Financial Report. However, since that report was generated there have been subsequent transfers into the Governmental Projects, Capital Reserve for Sandhills Community College Projects, and Capital Reserve for Sandhills Community College Debt Service accounts. Chart 2 shows the unaudited balances for each account as of 4/11/2016.

Capital Reserve FY15 Audited Balance

	Amount	%
Governmental Projects	\$20,156,219	97.57%
Debt Service	\$0	0.00%
Enterprise	\$0	0.00%
CR for SCC Projects	\$454,079	2.20%
CR for SCC Debt Reduction	\$47,964	0.23%
Total	\$20,658,262	100.00%

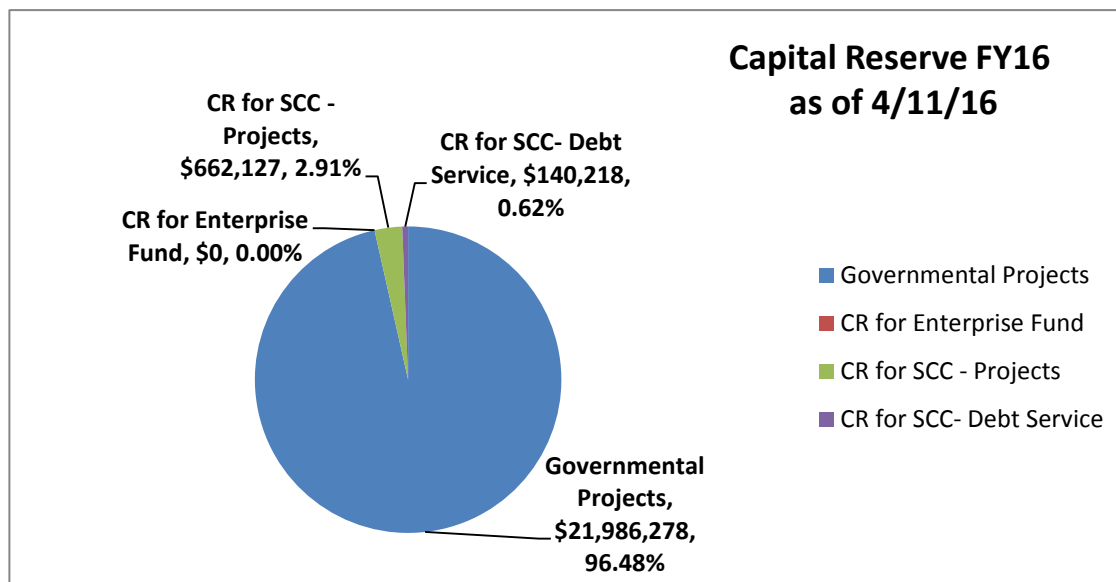




CAPITAL RESERVE INFORMATION (continued):

Capital Reserve FY16 UNAUDITED AS OF 4/11/16

	Amount	%
Governmental Projects	\$21,986,278	96.48%
CR for Enterprise Fund	\$0	0.00%
CR for SCC - Projects	\$662,127	2.91%
CR for SCC- Debt Service	\$140,218	0.62%
Total	\$22,788,623	100.00%





CAPITAL IMPROVEMENT PROJECTS:

Moore County maintains a 10 year rolling Capital Improvement Plan (CIP) that lists numerous capital projects for the many funds, departments, and agencies included in the annual budgeting process. The general requirement for a project to be added to the CIP plan is for the project to exceed \$100,000 in cost and have a life expectancy of more than 1 year. There are a few exceptions to the general requirement such as vehicle purchases. Maintaining the vehicle fleet requires an ongoing replacement plan and the CIP contains an annual estimated amount to address this real world activity. Projects that are on the list, are reviewed regularly and will be funded based on a prioritization of projects and the availability of funding. Currently and recently, the priority focus has been on Moore County School capital needs and the top four projects on the School's capital facilities list. The top four include an Advanced Career Center serving high school students, and three elementary schools. There are also focused efforts on addressing judicial/court facility needs which includes building a new facility. The overall scope of the judicial/court project is still being defined and will develop over the next several weeks/months.

On April 14, 2016 the Moore County Board of Commissioners held a work session to gather more information on capital improvement needs and discuss in more detail plans for prioritizing and funding the immediate needs. The projects below are the most immediate projects being reviewed, analyzed and discussed.

Moore County Schools:

Moore County School officials continue to discuss the capital facility needs and plans with discussions including meetings with Board of Commissioners in small group settings as well as having Board-to-Board meetings. The Moore County Schools Master Facilities Plan lists 10 major projects that are targeted for addressing. The focus of the list has been scaled down to the top 4 projects which include an Advanced Career Center for high school students and three elementary schools. The total estimated cost for these four projects is \$119,440,382. In the FY 2016 budget, the Capital Improvement information provided for Moore County School projects estimated the cost of all 10 projects at \$110,000,000. A more detailed analysis by School representatives revealed that the original estimates did not adequately address the projects, scope, and current costs. Over the past year, there have been a number of meetings to discuss strategy for funding these four projects which include identifying existing funds available, identifying future revenue streams, securing new revenue streams (Article 46 sales tax), and adjusting the scope and timing of the projects to fit the funding availability. The discussion will continue as the projects move forward.

Water Resources Expansion:

In September, 2013 the Board approved an agreement with Harnett County for the purchase of 3 Million Gallons per day (MGD) capacity in the Harnett County Water Treatment plant expansion. The cost for the Harnett plant expansion and needed upgrades to the Harnett system to allow for delivery of the water is budgeted at \$5,450,000. Phase I of the project (\$8,145,733) which includes the \$5,450,000 is underway with water line installation along Hwy 73 completed, and the plant expansion construction on-going. Payment for the new water lines along Hwy 73 is complete and the initial payments to Harnett County for the plant expansion have been paid ahead of schedule. The estimated cost of the entire project which is divided into 3 phases is \$14.1 Million and the funding plan for all three phases of the project continues to be developed.

Manager's Message



Court Facility:

Recent Renovations to the existing court facility included expanding the Clerk of Courts area and adding office space for Probation and Parole on level 0; renovating Courtrooms 105 and 108, modifying the Clerks area, and adding conference rooms on level 1; modifications to the attorney's area on level 2; adding an elevator and entrance area on level 1 at the front of the facility. The Renovations were aimed at improving operations for the Clerk, provide additional conference areas, improve functionality of Courtrooms 105 and 108, and improve access, flow, and security for the facility and operations. Renovations allowed for termination of leases previously needed to support Probation and Parole. The original contract amount for project \$1,448,000.

The renovations now completed, will allow for the continue operations of court related functions. The Sheriff has also implemented several new initiatives to enhance security in and around the court facility and will continue to take steps to ensure the security of those working in and doing business in the facility.

Planning for the construction of a new facility is ongoing with the next step to be developing the programming plan for the new facility which is a necessary step that produces a detailed document to be used by the eventual architect selected for design. The funding strategy for a new facility will primarily rely on the decline in debt service of non-school and college related debt over the next several years. In the early years (1 to 4), funds are anticipated to accumulate and once debt is taken on for the project, the accumulated funds and future declines in debt service are expected to cover the new debt. Enhancing this strategy will be the possibility of accelerating the decline in debt service by going through an advanced refunding of existing bonds which should lower the interest rate and annual payments significantly.

EMS:

Currently EMS staff is looking at 3 potential projects involving adding a Quick Response Vehicle in the western area of the County along Hwy 211, along with joint ventures with Southern Pines and Cypress Pointe. The Southern Pines project is an effort to relocate the ambulance currently stationed at the Airport. The relocation will allow for improved response times and reduced cost. The Cypress Pointe project is an effort to address level of service, back-up 911 legislative requirements, and Information Technology disaster recovery needs. The latest discussions have altered the strategy somewhat with the joint venture with Southern Pines. A potential alternate facility was proposed which involved using an existing structure currently owned by the Village of Whispering Pines. The current strategy involves looking at a long term lease with Southern Pines which will eliminate having to pay out a significant amount of upfront dollars. The Cypress Pointe venture is being evaluated and an alternative is being analyzed. The alternate involves using a facility currently owned by the County, the Senior Enrichment Center, which appears to provide a greater advantage in terms of location, costs, connectivity, control, and flexibility.

Parks and Recreation:

Discussions and research are taking place for building a recreation center at Hillcrest Park to include two basketball courts, multi-purpose rooms, concession area, and office space. Estimated costs originally ranged from \$1.5 to \$2.3 million; however, the latest estimated cost is \$3.0 million. In recent months, a proposal has been brought forth by the Moore County Convention and Visitors Bureau requesting the County to consider adding two more basketball courts to the plan. The additional courts would be used to host various sporting events and tournaments and funding for the additional cost is proposed to come from the additional room occupancy funds should the Board of Commissioners approve the room occupancy rate increase. Currently legislation allows for the Board of Commissioners to increase the rate from the current 3.0% to 6.0%. The



Manager's Message

legislation contains stipulations for the increased dollars. Staff and Advisory Board members have been visiting recreation centers in other jurisdictions in an effort to gain insight as to items to incorporate into the facility and those that are not necessary. The funding strategy for this project is still being developed as well as where the project fits into the priority ordering.

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ADDITIONAL POINTS OF INTEREST/CONCERN:

- The County unemployment rate has hovered slightly above the North Carolina unemployment rate for the first quarter of 2016. January and February 2016 unemployment rate for Moore County was 6.1% and 6.0% for January and February respectively as compared to 5.6% and 5.5% for North Carolina.
- It is anticipated that the ¼ cent Article 46 Sales tax referendum will be included on the November ballot. This funding stream has been designated to be used for Moore County School Capital needs by Board resolution and a local bill is being introduced to support that designation and allow for improved wording on the ballot.
- The Board of Commissioners and the Board of Education will continue to work together to encourage appropriated State funding for Moore County Schools reducing the pressure for County funding of positions and operations and enhancing the capital needs funding strategy.

SUMMARY:

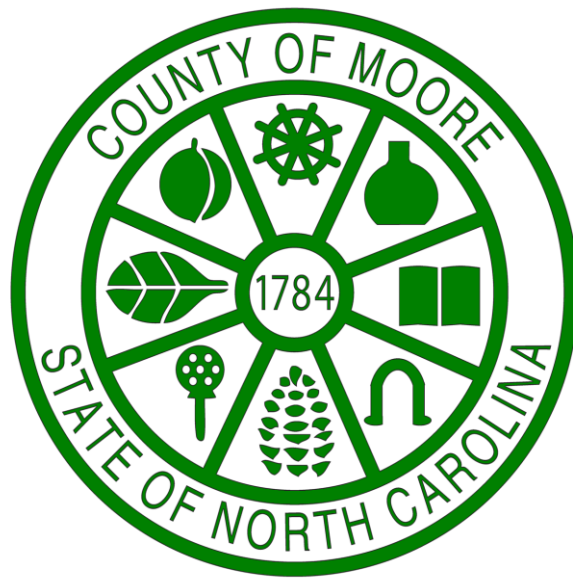
In summary, the 2017 budget has been developed in accordance with all statutory provisions and provides a fiscally sound and fiscally responsible map for administering the revenues and expenditures for the 2017 fiscal year. The budget is balanced at \$131,772,027 in revenues and expenditures and ensures the continued successful operations of the County in providing the highest level of services in a very efficient and effective manner.

I would like to express my thanks and appreciation for the opportunity to develop and present the 2017 fiscal year budget, and most of all I would like to express thanks and appreciation for all of the individuals, teams, groups, committees, and entities who have dedicated a large amount of expertise and time in helping create a very sound and responsible budget; without everyone's patience and input, the budget process would be infinitely more challenging.

Respectfully Submitted,

A handwritten signature in black ink that reads "J. Wayne Vest". The signature is written in a cursive style with a large, stylized "J" and "V".

J. Wayne Vest, County Manager



Budget Ordinance



BUDGET ORDINANCE

AN ORDINANCE ADOPTING THE ANNUAL BUDGET AND SETTING THE TAX RATE FOR THE COUNTY OF MOORE FOR FISCAL YEAR 2016-2017.

WHEREAS, Article 3 of Chapter 159 of the North Carolina General Statutes (NCGS), requires local governments in North Carolina to adopt ordinances establishing an annual budget, in accordance with procedures established in said Article 3, and

WHEREAS, the Moore County Board of Commissioners, following a public hearing as required by law has considered the proposed annual budget for Moore County for the 2016-2017 Fiscal Year,

NOW, THEREFORE BE IT ORDAINED BY THE COUNTY OF MOORE BOARD OF COMMISSIONERS THAT:

SECTION 1. REVENUES: The following revenues are hereby appropriated for operating the county government for the Fiscal Year beginning July1, 2016 and ending June 30, 2017:

GENERAL FUND BUDGET SUMMARY

Revenues:

Property Taxes	\$54,850,789
Privilege License	\$0
Rental Vehicle Tax	\$65,000
Sales Tax	\$16,473,000
ABC Revenues	\$607,000
Interest income	\$150,000
Transfers In	\$10,000
Departmental Revenues and Fees	\$7,873,163
Child Support Enforcement	\$748,203
Social Services	\$6,887,804
Public Health	\$808,869
Other Grants	\$666,420
Aging	\$843,504
Appropriated Fund Balance	<u>\$252,924</u>
TOTAL REVENUES	\$90,236,676



Budget Ordinance

SECTION 2. EXPENDITURES: The following expenditures are appropriated to the General Fund and other funds as described in sections 6 through 18 for the Fiscal Year beginning July 1, 2016 and ending June 30, 2017:

Expenditures

General Government	
Governing Body	\$156,140
Administration	\$434,375
Human Resources	\$254,992
Finance	\$656,702
County Attorney	\$660,412
Tax	\$1,660,289
Board of Elections	\$563,398
Register of Deeds	\$1,364,746
Information Technology/GIS	\$1,841,312
Property Management	<u>\$4,291,379</u>
TOTAL	\$11,883,745
Public Safety	
Sheriff	\$6,586,381
Detention Center	\$3,908,106
Day Reporting Center	\$119,486
Emergency Management/E-911	<u>\$1,302,954</u>
TOTAL	\$11,916,927
Environmental and Community Development	
Solid Waste	\$2,312,991
Planning and Community Development	\$909,286
Cooperative Extension Service	\$263,403
Soil and Water Conservation Service	<u>\$218,004</u>
TOTAL	\$3,703,684

Budget Ordinance



Human Services

Child Support Enforcement	\$666,344
Veterans Services	\$174,071
Aging/RSVP/Senior Center	\$1,400,673
Youth Services	\$93,451
Animal Operations	\$876,591
Social Services	\$9,928,873
Public Health	<u>\$3,656,865</u>
TOTAL	\$16,796,868

Cultural Development

Library	\$563,153
Parks and Recreation/Youth Development	<u>\$603,778</u>
TOTAL	\$1,166,931

Education

Public School Current Expense	\$27,029,515
Public School Capital	\$750,000
Public School Digital Learning	\$750,000
Public School Capital Reserve Transfer	\$208,290
Public Schools Debt Service-Principal	\$3,544,480
Public School Debt Service-Interest	\$1,780,401
Community College Current Expense	\$4,279,427
Community College Capital Reserve Transfer	\$89,530
Community College Debt Service-Principal	\$1,180,522
Community College Debt Service-Interest	<u>\$511,316</u>
TOTAL	\$40,123,481

Grants/Court Facility Costs/Non-Departmental \$1,493,114

Transfers

Court Facility	<u>\$90,019</u>
TOTAL	\$1,583,133

Debt Service – County (excluding Education) \$3,061,907

TOTAL EXPENDITURES \$90,236,676



Budget Ordinance

SECTION 3. AD VALOREM TAX LEVY

A. There is hereby levied for Fiscal Year 2016-2017, an ad valorem tax on all property having a situs in Moore County as listed for taxes as of January 1, 2016, at a rate of forty-six and five tenths (46.5 cents) per \$100 dollars of assessed value of such property, pursuant to and in accordance with the Machinery Act, Chapter 105 of the NC General Statutes and other applicable laws.

B. There is hereby levied for Fiscal Year 2016-2017, an unified fire tax rate on all property having a situs in the Moore County Fire Protection Service District at a rate of eight and five tenths (.085 cents) per \$100 dollars of assessed value of such property in Moore County which is attached to and made a part of this ordinance.

C. There is hereby levied for Fiscal Year 2016-2017, an Emergency Medical Service Advanced Life Support Tax on all property within such emergency service district, as listed for property taxes as of January 1, 2016, at a rate of three cents (.03 cents) per one hundred dollars (\$100) of assessed value of such property, pursuant to and in accordance with the Machinery Act found in Chapter 105 of the North Carolina General Statutes and other applicable laws. Such tax can be used solely for the purpose of providing Emergency Medical Services.

SECTION 4. LEVY OF OTHER TAXES

There is hereby levied, all County Rental Vehicle Taxes as authorized by the NCGS, and other such taxes, as provided in the ordinances and resolutions duly adopted by the Board of Commissioners.

SECTION 5. AUTHORIZED TRANSFER OF APPROPRIATIONS, CONTRACTING LIMITATION, AND OTHER MATTERS:

A. AUTHORIZED TRANSFER OF APPROPRIATIONS

1. The Budget is adopted at the Fund level and the County Manager or Assistant County Manager is hereby authorized to transfer appropriations between funds under the conditions listed below:
2. The County Manager or Assistant County Manager may transfer appropriations between departments within a Fund without limitation, but shall report them to the Board of Commissioners.
3. The County Manager or Assistant County Manager may transfer amounts up to \$50,000 between funds and these transfers must be reported to the Board of Commissioners in an itemized report. Any amount \$50,000 and above must have the approval of the Board of Commissioners.



B. CONTRACTING LIMITATION

1. Any Appropriations for land and new buildings included in this ordinance may be obligated only after approval of the Board of Commissioners.
2. The County Manager, Assistant County Manager, or his/her designee is authorized to obligate through the necessary agreements, contracts, grant agreements, purchase orders or other such documents, funds included in this budget ordinance up to \$50,000 for the following purposes:
 - a. Initiate grant agreements to public and non-profit agencies;
 - b. Leases of routine business equipment;
 - c. Consultant, professional, and/or maintenance service agreements;
 - d. Purchase of apparatus, supplies, construction, repair work, and materials where formal bids are not required by state law or county policies;
 - e. Agreements for the acceptance of State and Federal grant funds.

C. OTHER MATTERS

1. All fees, commissions, and sums paid to or collected by any County official, officer, or agent for any service performed by said official, officer or agent in his/her official capacity shall inure to the benefit of the County and are considered County funds.
2. The Health Director is hereby authorized to execute necessary agreements within the Health Operational Fund up to \$50,000 in accordance with State law and County policies. The Health Director is to notify the County Manager and Assistant County Manager and provide a copy of any such agreements authorized in this paragraph no later than the next work day. Any amount \$50,000 and above must have the approval of the Board of Commissioners unless the Board of Commissioners authorizes the Health Director to approve the necessary agreements.
3. A Designee of the Chief Finance Officer is hereby designated as a Deputy Finance Officer for purposes of pre-audit functions pursuant to Chapter 159 of the NC General Statutes.
4. In accordance with Article V of the North Carolina Constitution, the County Manager and Assistant County Manager shall require the following prior to releasing public funds to other governmental agencies or private groups:
 - a. The activity to be funded is for a public purpose
 - b. The activity to be funded is one the County is authorized to undertake or for which the County has specific statutory authorization to fund
 - c. Through appropriate means, the County maintains some degree of control over the funds provided through this ordinance to governmental agency or private group.



Budget Ordinance

5. The County Manager is authorized to disburse the Moore County Fire Protection Service District tax revenues up to and including the amount approved in this ordinance by the Board of Commissioners. The balance, if any, will be held by the County as a capital reserve for future equipment purchases for the Rural Fire Protection Service Districts.

SECTION 6. ENTERPRISE FUNDS

The following funds are designated as Enterprise Funds and are to be accounted for as such:

Water Pollution Control Plant	\$4,639,254
Public Utilities	\$10,138,489
East Moore Water District	\$1,662,600

SECTION 7. INTERNAL SERVICE FUNDS

The following funds are designated as Internal Service Funds, and will be accounted for as such:

Self-Insurance Risk Management Fund	\$8,296,542
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SECTION 8. SPECIAL REVENUE FUNDS

Annual Special Revenue Funds:

A. EMERGENCY MEDICAL SERVICES / ALS FUND

The Emergency Medical Services Fund budget for FY 2017 is	\$6,623,262
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B. 911 TELEPHONE SYSTEM FUND

The E911 Telephone System budget for FY 2017 is	\$413,395
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C. TRANSPORTATION SERVICES FUND

The Transportation services budget for FY 2017 is	\$1,198,517
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D. SOIL & WATER CONSERVATION DISTRICT

The Soil & Water District budget for FY2017 is:	\$21,271
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E. Fire Protection Service District-The County accounts for the collection and distribution of property taxes on the assessed valuation of taxable property, as listed for taxes as of January 1, 2016, for special districts as listed attached hereto and made a part of this ordinance. The tax rate and appropriations shown on the Fire Protection Service District have been determined by the County in conjunction with the various fire department representatives, as necessary for the operation of their fire departments for FY 2017.

Fire Protection Service District Budget	\$3,989,893
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F. CAPITAL RESERVE FUNDS

The County will maintain seven (7) Capital Reserve Funds as multi-year Capital Project Funds for the purpose of paying for future non-enterprise fund governmental projects, future non-enterprise fund debt service, future enterprise fund capital projects, future school and college projects as listed below:

1. Capital Reserve for Governmental Projects
2. Capital Reserve for Debt Service
3. Capital Reserve for Enterprise Projects – Consists of 3 separate capital reserve enterprise fund transfers from Water Pollution Control Plant, Public Utilities and East Moore Water Districts funds into this Capital Reserve for Enterprise Projects.
4. Capital Reserve for Capital Projects for Moore County Schools
5. Capital Reserve for Debt Service for Moore County Schools
6. Capital Reserve for Capital Projects for Sandhills Community College
7. Capital Reserve for Debt Service for Sandhills Community College

G. MULTI-YEAR SPECIAL REVENUE GRANTS FUND

1. Multi – Year Grant Fund
2. Dixie Youth Fund



SECTION 9. COMPONENT UNIT FUNDS

The County maintains funds for the Convention and Visitors Bureau, and Moore County Airport Authority, as component units, and shall incorporate the budgets as adopted by the respective boards into the County Accounting records.

Convention and Visitors Bureau \$1,540,530

Airport Authority \$3,011,598

SECTION 10. TRUST and AGENCY FUNDS

The County maintains various trust funds. Trust and Agency Funds are identified as:

A. Social Services and Sheriff Department Trust Funds-These two departments must maintain certain funds in their respective departments for daily operation. The following funds are authorized:

1. Social Services-Charity Fund-accounts for funds donated to the department for specific needs.
2. Social Services-Client Fund-accounts for funds belonging to individuals who are unable to maintain those funds themselves.
3. Sheriff's Department-Civil Fund-accounts for funds used in the legal aspects of docketing and collection of judgments.
4. Sheriff's Department Inmate Trust Fund-accounts for commissary and inmate services.
5. Special Tax District Municipal Funds-account for the collection and disbursement for special taxing districts and municipalities.

NCGS require individuals who sign checks in Trust and Agency Funds to be designated Special Deputy Finance Officer for this purpose only. On a monthly basis, each Special Deputy Finance Officer listed below will provide the County Finance Officer with a copy of the reconciled bank statement and a statement of receipts and disbursements. The following individuals are hereby authorized:

Neil Godfrey – Sheriff
Frank Rodriguez – Chief Deputy
Andy Conway – Captain
James Furr - Lieutenant
Lydia Craven – Administrative Asst II
Vonda Purvis - Administrative Asst II



SECTION 11. CAPITAL PROJECTS BUDGETS

The County uses Capital Project Budgets and has incorporated these budgets into the financial and accounting systems. Capital Project Funds are used to account for capital projects that span fiscal years and/or may take more than one fiscal year to complete. The following categories of projects are accounted for in such manner:

Community Development Block Grant Projects
Airport County Capital Projects
School Lottery and ADM Projects
Local School and College Bond Projects
County Facilities Expansion Capital Project
Emergency Communication Narrow Banding Project
Interceptor Sewer Rehab Project
Edgewood Terrace Water Main Project
Water Pollution Control Plant Expansion and Upgrade
2010 Limited Obligation Bond Public Utilities Project
Midland Road Waterline Upgrade Project
Vass Wastewater System Improvement Project
Lift Station 3-4 Replacement Project
2013 Water Sources Project
Public Works Capital Project
Courts Facility Capital Project

SECTION 12. TEN YEAR CAPITAL PROJECT PLAN

The County Manager has prepared a ten year capital forecast. It is included as a part of the budget document for planning purposes only. The ten year capital plan does not authorize the expenditure of funds.

SECTION 13. MOORE COUNTY PUBLIC SCHOOLS

The Moore County School Board may not adjust the County appropriation in any manner without prior approval of the Board of Commissioners in accordance with NCGS 159-13.



SECTION 14. SANDHILLS COMMUNITY COLLEGE

The County has provided funding to the Community College for Current Expense and Plant Fund expenditures in accordance with NCGS 115D-55. The Community College may not adjust County appropriations in any manner without the prior approval of the Board of Commissioners.

SECTION 15. DUAL SIGNATURES ON CHECKS

The County will use dual signatures on checks and drafts made on County funds in accordance with NCGS 159-25(b). The signatures of the County Manager or Assistant County Manager and the Finance Officer or the Deputy Finance Officer, following proof of warrant, are the authorized signatures of Moore County.

SECTION 16. FINANCIAL REPORTING

The Finance Officer will prepare a monthly financial report for the County Manager, Assistant County Manager and the Board of Commissioners and, from time to time, other reports as required by the County Manager, Assistant County Manager and/or the Board of Commissioners.

SECTION 17. RESERVES FOR ENCUMBRANCES

The reserves for encumbrances as of June 30, 2016 and carry over appropriations representing prior commitments as of that date shall be re-appropriated pursuant to NCGS 159-13 to the departments within the various funds unless excluded by the County Manager or Assistant County Manager. Expenditures against these encumbrances may be made during fiscal year 2016-2017 as the previous commitments are satisfied.

SECTION 18. FEE SCHEDULE

The Annual Fee Schedule, which is attached to this ordinance, sets all fees authorized to be charged by the County for County goods, services or other functions provided by County personnel, equipment, including consultation and other such activities; and, is hereby approved.



SECTION 19. INVALID OR UNCONSTITUTIONAL PORTIONS OF THIS ORDINANCE

Should any section, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, the remainder of said ordinance shall not be affected thereby.

SECTION 20. EFFECTIVE DATE

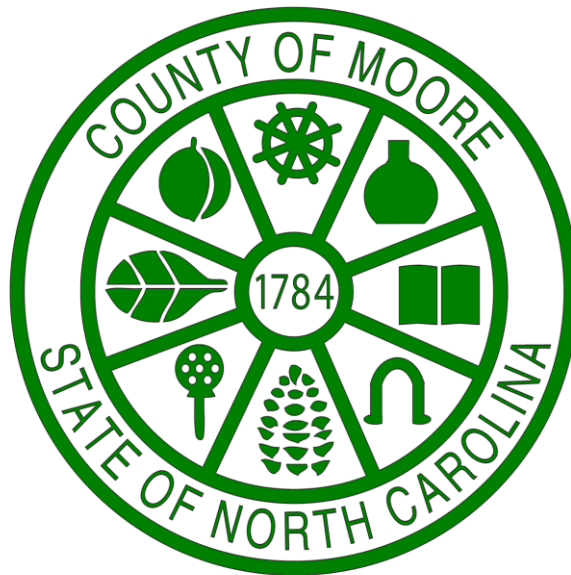
That this ordinance shall be in full force and effect on July 1, 2016.

Adopted this 7 day of June, 2016:

A handwritten signature in black ink, appearing to read "Nick Picerno", is written over a horizontal line.

Nick Picerno, Chairman

Moore County Board of Commissioners





County Goals and Financial Policies

Moore County Board of Commissioners Goals from Annual Retreat

The high level strategic goals of the Moore County Board of Commissioners are to continue providing excellent service to the citizens of Moore County while keeping property taxes low and regulations streamlined. The funding perspective is to strategically allocate positions to efficiently and effectively provide the intended services, to fund those positions accordingly keeping the employee benefits and compensation package in tact adding funding for cost of living adjustments, and to identify expense reductions by thoroughly analyzing all aspects of the County budget. More than being goals, these strategies are a mind-set with an eye toward future years whereby additional facility needs will have to be incorporated into the expenditure column. Described below are goals, strategies, and plans related to specific areas within Moore County Government.

Utilities:

Continue to implement and finalize a **definitive water strategy** which will address County water needs for the next 30-50 years. This plan will provide three million gallons/day water source to the County. The foundation has been placed for this goal with the contractual agreement with neighboring Harnett County for the acquisition of 3 MGD in Harnett County's planned plant expansion. Phasing in the infrastructure for delivery of the water will allow for a pay-as-you-go and pay-as-you-grow strategy. Continual review of the water and sewer rate structure is part of the plan to ensure necessary funding for current operation expenses as well as reserve for replacements of the existing infrastructure.

Information Technology:

Continue to support the Information **Technology Department's vision** to implement virtual computing, where practical, through the budgeting process by appropriating the necessary funding. The Information Technology Task Force will continue addressing issues and reporting on the progress. Additionally, IT efforts continue to be focused on security, back-up provisions, and disaster recovery processes and protocols.

Taxes:

Continue to maintain and/or reduce annual operational expenses in order to maintain Moore County's status as a **low tax burden community**. Maintain or decrease property taxes which include potential reductions to the General Fund tax rate, the Advanced Life Support (ALS) tax rate, and the Fire Districts rates. The recommended budget maintains the County general tax rate at .465 per \$100 of valuation and the Advanced Life Support (ALS) rate is maintained at .03 per \$100 valuation. With the County wide revaluation resulting in a decrease in the overall tax base, the established tax rates are below revenue neutral essentially yielding a tax reduction for taxpayers. The budget also incorporated a single rural fire district rate for funding of the rural fire protection; the rate is set at .085 per \$100 valuation providing level funding for the various fire departments.

Emergency Services:

Continue to utilize the Volunteer Firemen's Insurance Services, Inc. (VFIS) study to help implement short term strategies and to develop a long term strategic plan. The Emergency Services Advisory Committee was previously dissolved and during the early part of 2015 a Fire Commission was appointed with citizen



County Goals and Financial Policies

representatives and fire department representatives. Going forward, the Fire Commission has developed a funding plan to standardize the methods for determining future funding allocations to the various fire departments.

Planning and Community Development:

Continue to provide leadership to the **Comprehensive Transportation Plan** process, encouraging the NC Department of Transportation to protect the open spaces of rural Moore County. This is an ongoing project.

Continue to encourage responsible development through appropriate zoning, reasonable regulations, and code enforcement practices.

Property Management:

Complete building renovation projects for Court Facility and Currie Building allowing for better utilization of existing facility space and eliminate the need to lease space currently costing nearly \$100,000 per year. Continue developing **the long-range strategic plan for addressing facility needs** over the next 10 to 20 years.

Public Relations:

Utilize all available tools (including social media and video-taping board meetings) for **informing the public** in order to ensure that an accurate and comprehensive picture of County activities is disseminated to the public. The video-taping of County Commissioner meetings has operated successfully over a year.

Explore the expanded use of social media outlets to promote activities and operations of the various County departments and agencies. Ensure a valid set of policies, procedures, and protocols are in place ensuring the accuracy, consistency, and timeliness of the information provided.

Financial Services:

To the extent possible, **reduce county debt** either by paying it down with reserve funds or refinancing to lower interest rates. Attempt to use a "pay as you go" strategy for addressing to major capital purchases. This is an ongoing project.

An annual funding formula was established with Sandhills Community College, work will continue with Moore County Schools to develop an annual funding formula for annual expenses as well as develop a strategy for addressing capital needs. The developed funding structure will be designed to fit into the revenue expectations and strategy of keeping the tax burden low and will include a consideration of transferring to each entity a portion of the unreserved fund balance in excess of the fiscal policy requirement of 15%.

Human Resources:

Continue to foster a productive work environment by ensuring that the Moore County **classification and pay plan** is competitive and fairly compensates employees based on experience, commitment and performance. This is an ongoing project.



County Goals and Financial Policies

Upon each vacancy, fully evaluate the needs of the position to ensure an updated job description is posted allowing for recruitment of an individual the necessary skill set for being successful in the position. Additionally, evaluate the allocation of positions across all County departments to ensure allocations promote efficient and effective delivery of County services.

Risk Management:

Continue to collaborate with our consultant to reduce the rising health care costs for our self-funded insurance program in order to ensure the program is sustainable into the future. Continue to implement a wellness incentive whereby participating employees will get free biometric screening and health coaching along with a discounted rate for health insurance. In the longer term, participants will have targeted goals for the biometric measures that will have to be met.

Ten-Year Capital Plan:

Continue to maintain and monitor the capital improvement plan and fund needs from Capital Reserve Funds. A more detailed explanation of the Capital Improvement Plan can be found on page 159 of this document in the Capital and Debt Management Section.

Fiscal Policy Guidelines

Objectives

This fiscal policy will influence and guide the financial management practice of Moore County, North Carolina. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- Contributes to the County's ability to insulate itself from fiscal crisis,
- Enhances short term and long term financial credit ability by helping to achieve the highest credit and bond ratings possible,
- Promotes long-term financial stability by establishing clear and consistent guidelines,
- Directs attention to the total financial picture of the County rather than single issue areas,
- Promotes the view of linking long-run financial planning with day to day operations, and
- Provides the County Staff, the County Board of Commissioners and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines.
- This policy will be reviewed annually by County staff with any changes to be approved by the Board of Commissioners.

To these ends, the following fiscal policy statements are presented.



County Goals and Financial Policies

Capital Improvement Budget Policies

1. It is the responsibility of the County Board of Commissioners to provide for the capital facilities necessary to deliver municipal services to the citizens of the County, as well as facilities for the Moore County Public School and Sandhills Community College systems.
2. The County will consider all capital improvements in accordance with an adopted Capital Improvement Plan.
3. The Capital Improvement Plan is inclusive of Capital Improvements (renovations), Capital Replacement (vehicles and heavy equipment) and Major Capital Projects (new buildings).
4. The County will develop a ten-year Capital Improvement Plan and review and update the plan annually. The Moore County Public Schools and the Community College System will submit their respective ten-year capital improvement requests annually and will provide a prioritization for the improvements within their request for the County Commissioner's review.
5. The County will enact an annual capital budget based on the ten-year Capital Improvement Plan, while considering changes in population, changes in real estate development, or changes in assumptions in the capital budget projections.
6. The County, in consultation with the Moore County Public School and Community College Systems, will coordinate development of the capital improvement budget with development of the operating budget. Future operating costs associated with new capital improvements will be projected and included in operating budget forecasts.
7. The Capital Improvement Plan will include the estimated costs for the County to maintain all County, Public School and Community College assets at a level adequate to protect the public's welfare and safety, the County's capital investment and to minimize future maintenance and replacement costs. A maintenance and replacement schedule will be developed and followed based upon these estimates.
8. The County, in consultation with the Moore County Public School and Community College Systems, will identify the estimated costs and potential funding sources for each capital project proposal before it is submitted for approval.
9. The County will adopt the most cost effective financing consistent with prudent financial management.

Debt Policies

1. The County will confine long-term borrowing to capital improvements or projects that cannot be financed from current revenues except where approved justification is provided.
2. The County will take a balanced approach to capital funding utilizing debt financing; capital reserves and pay-as-you go funding that will provide the least financial impact on the taxpayer. Pay-as-you-go funding will come from budgeted appropriations.



County Goals and Financial Policies

3. When the County finances capital improvements or other projects by issuing bonds or entering into capital leases, it will repay the debt within a period not to exceed the expected useful life of the project. Target debt ratios will be annually calculated and included in the review of financial trends.
4. Net debt as a percentage of estimated market value of taxable property shall not exceed 2.0%. Net debt is defined as any and all debt that is tax-supported.
5. Should the ratio of debt service expenditures as a percent of total governmental fund expenditures exceed 15.0% staff must request an exception from the Board of Commissioners stating the reason and length of time.
6. The County will retire tax anticipation debt, if any, annually and will retire bond anticipation debt within six months after completion of the project.
7. Payout of aggregate outstanding tax-supported debt principal shall be no less than 55.0% repaid in 10 years.

(Note: Excludes Enterprise Fund Debt which is assumed to be Self-Supporting)

Reserve Policies

1. Unassigned General Fund Balances will mean funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as "available fund balances".
2. Available fund balances at the close of each fiscal year should be at least 15.0% of the Total Annual Operating Budget of the County with a Targeted Policy equal to 20.0%.
3. The County Board may, from time-to-time, utilize fund balances that will reduce available fund balances below the 15.0% policy for the purposes of a declared fiscal emergency or other such global purpose as to protect the long-term fiscal security of Moore County. In such circumstances, after available fund balances have been calculated as part of closing-out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund balances to the policy level within 36 months from the date of the budget adoption. If restoration cannot be accomplished within such time period without severe hardship to the County, then the Board will establish a different but appropriate time period.
4. Monies in excess of a 15.0% available fund balance will be transferred to a Capital Reserve Fund for future use for a specific purpose within a specified time frame except as provided for in the Resolution for Funding for Dempsey Hall Student Center Expansion and Deferred Maintenance Cost for Sandhills Community College, adopted by the Moore County Board of Commissioners on June 17, 2014, effective July 1, 2014.



County Goals and Financial Policies

Budget Development Policies

1. The County Budget Process begins with a Board of Commissioners Retreat to be held no later than January 31st of each year.
2. The Budget Process will be compliant with the North Carolina Local Government Budget and Fiscal Control Act.
3. One-time or other special revenues will not be used to finance continuing County operations but instead will be used for funding special projects.
4. The County will pursue an aggressive policy seeking the collection of current and delinquent property taxes, utility, license, permit and other fees due to the County.

Cash Management / Investment Policies

1. It is the intent of the County that public funds will be invested to the extent possible to reduce the dependence upon property tax revenues. Funds will be invested with the chief objectives of safety of principal, liquidity, and yield, in that order. All deposits and investments of County funds will be in accordance with N.C.G.S. 159.
2. The Finance Director will establish a Cash Management Program that maximizes the amount of cash available for investment. The Program shall address at a minimum; Accounts Receivable/Billings, Accounts Payable, Receipts, Disbursements, Deposits, Payroll and Debt Service Payments.
3. Up to one-half (50%) of the appropriations to Non-County Agencies and to non-debt-supported capital outlays for County Departments can be encumbered prior to December 31. Any additional authorization shall require the County Manager's written approval upon justification. The balance of these appropriations may be encumbered after January 1, upon a finding by the County Manager that there is a reasonable expectation that the County's Budgeted Revenues will be realized.
4. The County will use a Central Depository to maximize the availability and mobility of cash for all funds that can be legally and practically combined.
5. Cash Flows will be forecasted and investments will be made to mature when funds are projected to be needed to meet cash flow requirements.
6. Liquidity: No less than 20% of funds available for investment will be maintained in liquid investments at any point in time.
7. Maturity: All investments will mature in no more than thirty-six (36) months from their purchase date.
8. Custody: All investments will be purchased "payment-verses-delivery" and if certificated will be held by the Finance Officer in the name of the County. All non-certificated investments will be held in book-entry form in the name of the County with the County's third party Custodian (Safekeeping Agent).



County Goals and Financial Policies

9. Authorized Investments: The County may deposit County Funds into: Any Board approved Official Depository, if such funds are secured in accordance with NCGS-159 (31). The County may invest County Funds in: the North Carolina Capital Management Trust, US Treasury Securities, US Agency Securities specifically authorized in GS-159 and rated no lower than "AAA", and Commercial Paper meeting the requirements of NCGS-159 plus having a national bond rating.
10. Diversification: No more than 5% of the County's investment funds may be invested in a specific company's commercial paper and no more than 20% of the County's investment funds may be invested in commercial paper. No more than 25% of the County's investments may be invested in any one US Agency's Securities.
11. Allocation: Investment income will be allocated to each participating fund or account based on a fair and equitable formula determined by the Finance Director. The County will maintain segregated accounts with the North Carolina Capital Management Trust for each of the fund types.
12. Reporting: Not less than twice a year the Finance Director will report to the Manager on the Cash Flow Forecast for the ensuing twelve months. The Finance Director also will report on the interest earned in the past six months and on the current investment portfolio including: type of investment, purchase date, price, par amount, maturity date, coupon rate, and any special features. The Chief Finance Officer will also provide a Financial Summary inclusive of Investment Reporting to the Board of Commissioners as requested.

Enterprise Funds

The County maintains Enterprise Funds (primarily water and wastewater) that are self-sustaining for both operational and capital purposes. The Enterprise Funds will adhere to the County's Fiscal Policy with any exceptions being reported in this section.

- These policies will allow for orderly expansion of services and to allow operation within the financial framework insuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They insure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies:

- Enterprise Funds will develop a fifteen-year capital improvement plan, which will be reviewed and updated annually.
- Any improvements required to meet new regulatory requirements or to meet changes in the service demands will be included in the annual budget request.
- Service rates will be reviewed annually as part of the budget process.
- Service rates will be adjusted based upon the December Consumer Price Index for Southeastern United States.
- Service rates will be adjusted as necessary due to debt service obligations.
- Each Enterprise Fund will maintain a retained earnings level that is no less than an amount equal to 8% of its operating expenses.
- Each Enterprise Fund will maintain a Capital Reserve Fund sufficient to meet future capital needs.



County Goals and Financial Policies

- Individual projects costing over \$500,000 will be financed.
- Individual projects costing under \$500,000 will be appropriated from either retained earnings or the Capital Reserve Fund.

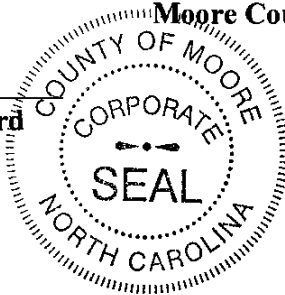
Debt Policies:

- Enterprise Funds will limit long-term borrowing to individual projects costing over \$500,000.
- Each Enterprise Fund is responsible for its own debt service.

Amended this day, July 15, 2014 by the County of Moore Board of Commissioners.

Larry R. Caddell, Chairman
Moore County Board of Commissioners

Laura M. Williams, Clerk to the Board





A Guide to the Moore County, North Carolina Budget

County governments exist to provide a wide range of basic services on which we all depend: Emergency Medical Services, fire protection, Planning and Community Development, water and sewer services, landfill operation, just to name a few. The ability of the County to provide such a wide range of services rests on its financial decision making.

The Moore County budget document is designed to emphasize organizational units, funding and authority. A review of the process of budget preparation is elsewhere in this book.

The budget document is divided into the following sections:

Introduction – The introductory section includes general information about the elected officials and administration for Moore County as well as an organization chart depicting the “chain of command” for Moore County government.

Table of Contents – This section lists the location of key parts of the budget document.

County Manager’s Budget Message – The Budget Message highlights and explains the major budgetary issues facing the County during FY 17. It provides relevant information regarding major expenses, projects, increases in or reductions in services and future issues.

Budget Ordinance – Contained in this section is the budget ordinance, which is the official, legal document approved by the Moore County Board of Commissioners. It establishes the budget revenues and expenditures for each fund and the laws for making payments, transfers, amendments, etc.

County Goals and Financial Policies – This section lists the goals and objectives that were adopted during the Board of Commissioner’s retreat in January. It also includes the Board-adopted financial and debt policies.

Budget Guide – The guide is designed to provide a brief overview of the organization of this document to assist the reader in finding information. It also lists the budget process, which describes the multi-month task of “building” the budget. There is a document in progress for a Budget Development Policy that will be presented to the Board of Commissioners on September 8, 2016 at their work session to be adopted at a formal Commissioner meeting in September or October, 2016. This document will be added to this manual next fiscal year.

About County Services – This section provides a brief synopsis of the services that the County provides and that are funded as part of this budget.

Budget Summary – The Budget Summary is an overview of the FY 17 budget. It compares for the reader the FY 17 budget, the Manager’s recommended budget, and the final Board of Commissioners’ adopted budget. Also included in this section is a listing of authorized positions with a comparison to previous years.

General Fund, Enterprise Funds, Other Funds – The “Funds” sections are a summary of Revenues and Expenditures by fund, by service area, and by category, including the General Fund, Enterprise Funds, Internal Service Funds, and Special Revenue Funds.



Budget Guide

Performance Measures – The Performance Measures section shows most of the County departments and one or more critical measures they provide to the citizens of Moore County each month.

CIP (Capital Improvement Plan) and Debt Service – This document offers a comprehensive estimate of the capital needs of the County over the next 10 years. Any project costing more than \$100,000 is listed with estimated costs. For ease of display, the second five year increment is consolidated as FY 18-27. In addition, this section includes a summary of the County's debt service and a listing of its legal debt margin.

Five Year Financial Forecast – This section attempts to predict the five year financial forecast for revenues and expenditures. Many factors affect this forecast, so it is merely a "best estimate" for future years.

Supplemental & Historical Information – This section provides statistical and demographic information and a brief history of Moore County. The Budget Glossary is also included in this section.

Please direct any questions to:
J. Wayne Vest, County Manager
Moore County, NC
wvest@moorecountync.gov
910.947.4001

About County Services



Visit us on the web at www.moorecountync.gov

The following section provides a brief overview of the services offered by Moore County Government. Because County government never exists in one place at one time, it is impossible to adequately present all of the services provided by County employees. However, we can point the reader to the people who can best answer any questions. The following is a short tour of County services, which attempts to provide some background about County departments and divisions. You can access County departments directly through the e-mail addresses indicated.

Board of Commissioners (clerktoboard@moorecountync.gov)

The five members that make up the Board of Commissioners are the elected representatives of Moore County residents. The Board is the legislative and policy-making body of the County, and as such, is charged to make decisions and formulate public policy based on community needs. The Board adopts an annual budget that is designed to allocate available funds as efficiently and effectively as possible in order to ensure that residents receive the highest levels of service at the lowest possible cost. The Board meets on the first and third Tuesdays of each month and holds special planning sessions, as well as an annual Commissioner Retreat. Communications with the County Council can be directed to the Clerk to the Board.



From Left to Right: Nick Picerno, Randy Saunders, Catherine Graham, Jerry Daeke and Otis Ritter



About County Services

Administration (wvest@moorecountync.gov); (jparris@moorecountync.gov)

The Administration Office includes the County Manager's Office (Chief Administrator and Budget Officer of the County), Assistant County Manager, Internal Auditor and Administrative Assistant.

Aging (tprots@moorecountync.gov)

This department provides services that promote the well-being of older adults.

Animal Operations (bsears@moorecountync.gov)

This department enforces state statutes and county ordinances pertaining to animal law. It also provides temporary care and shelter for the County's stray and unwanted domestic animals.

Board of Elections (elections@moorecountync.gov)

Responsible for conducting all elections held within the county. Your voter registration record is maintained by our office. We also certify petitions, as required by law, and accept and process all notices of candidacy and audits the public campaign finance committee reports.

Child Support (tbrewer2@moorecountync.gov)

Establishes and enforces child support orders.

Cooperative Extension (sgreer@moorecountync.gov)

This department delivers educational programs on profitable agriculture, healthy families and leadership development.

County Attorney (mrandall@moorecountync.gov)

The County Attorney is appointed by the Board of Commissioners and serves as legal counsel to the Board as well as all County departments and the agencies of the County.

Day Reporting (tbrewer2@moorecountync.gov)

This division provides substance abuse education, treatment and supportive services to citizens.

Environmental Health (rwittmann@moorecountync.gov)

This division of the Health Department is responsible for the enforcement of local and state public health and environmental health laws, rules, and regulations for the citizens of Moore County.

Financial Services (cxiong@moorecountync.gov)

This department is responsible for County financial record keeping and accountability.

About County Services



Geographic Information Services (rpatterson@moorecountync.gov)

This department provides GIS, GPS, and mapping solutions to support all county departments, municipalities, and citizens of Moore County.

Health Department (rwittmann@moorecountync.gov)

Protects and promotes the public's health through the prevention of disease and injury.

Human Resources (dbrook@moorecountync.gov)

Develops and administers programs designed to increase the county's effectiveness as an employer -- its hiring processes, pay, benefits, human resource policies and others -- the whole spectrum of creating and managing the employer-employee relationship.

Information Technology (cbutts@moorecountync.gov)

Delivers technical support to all County departments ensuring the ability to access systems needed for service to our citizens.

Library (alice.thomas@srls.info)

The Moore County Library System is a full-service public library system with a main library in Carthage, a bookmobile, and 4 branch libraries in the towns of Aberdeen, Pinebluff, Robbins and Vass. It is a member of the 5 county Sandhills Regional Library System. The Moore County Library System has a collection of 80,000 books, audios, videos, periodicals, newspapers, and other items. Services include reference, Internet, interlibrary loans, programs for children and adults, meeting room, genealogy, online catalog, fax and copy equipment. Membership is free to county residents.

Moore County Public Schools (superintendent@ncmcs.org)

The Moore County Public School System is partially funded by Moore County. The County is basically responsible for the construction and maintenance of schools and administrative offices. In addition, Moore County funds teacher supplements and additional positions beyond what the State provides.

Parks & Recreation (bransom@moorecountync.gov)

This department provides recreational opportunities for Moore County residents of all ages.

Planning & Zoning (densminger@moorecountync.gov)

Develops, administers, and enforces ordinances and codes for land use, and construction within the unincorporated areas of Moore County. This department is also responsible for current and long range planning and community development projects.

Public Safety (bphillips@moorecountync.gov)

A multi-faceted agency that encompasses the Offices of Emergency 911 Communications, Emergency Management, Emergency Medical Services, and Fire Marshal.



About County Services

Public Utilities (rgould@moorecountync.gov)

Four separate divisions make up Public Works with responsibility for operating the water systems serving Pinehurst, Seven Lakes, Vass, East Moore and Highland Hills; operating the County landfill and convenience sites; engineering capital projects; and managing the Wastewater Treatment Plant.

Property Management (blake@moorecountync.gov)

This division is responsible for maintaining County vehicles, buildings and grounds.

Register of Deeds (jmartin@moorecountync.gov)

Judy Martin, the Register of Deeds, is an elected official representing the citizens of Moore County. This department preserves, protects and provides Moore County's official public records for the past, present and future.

Sandhills Community College (dempseyj@sandhills.edu)

Sandhills Community College is partially funded by Moore County. The County is basically responsible for the cost of construction and maintenance of facilities.

Sheriff's Office (ngodfrey@moorecountync.gov)

Neil Godfrey was appointed by the Board of Commissioners to finish the term of retiring Sheriff Lane Carter. The Sheriff serves the citizens of Moore County as its chief law enforcement officer. This department provides law enforcement and detention for the County.

Social Services (jbenton@moorecountync.gov)

This department provides public assistance, medical assistance, food assistance and a broad spectrum of personal social services to Moore County residents.

Soil & Water (jrussell@moorecountync.gov)

Provide technical, educational, and financial assistance to farmers and landowners wishing to preserve natural resources.

Tax (gbriggs@moorecountync.gov)

This department is responsible for listing, appraising, assessing, billing, and collecting for all real property, personal property, and motor vehicles within the County. The Tax Administrator reports directly to the Board of Commissioners.

About County Services



Transportation Services (densminger@moorecountync.gov)

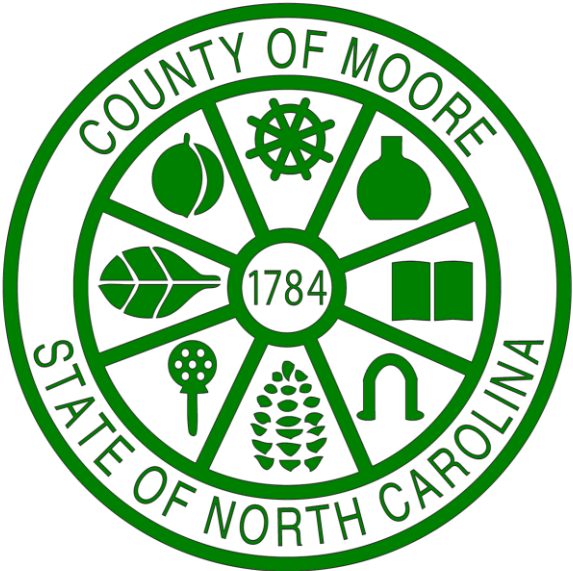
This division provides transportation services on an advanced reservation basis for senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis and limited out-of-county services are provided for specialized care (for example: the Veterans Administration Hospital in Fayetteville).

Veterans Services (jpederson@moorecountync.gov)

This department assists with filing disability and death pension claims, educational benefits, and medical benefits for veterans and their families. They also assist with burial benefits as well as VA home loans.

Youth Services (tbrewer2@moorecountync.gov)

Provide resources that enable delinquent youth to become responsible and productive citizens.



Budget Summary

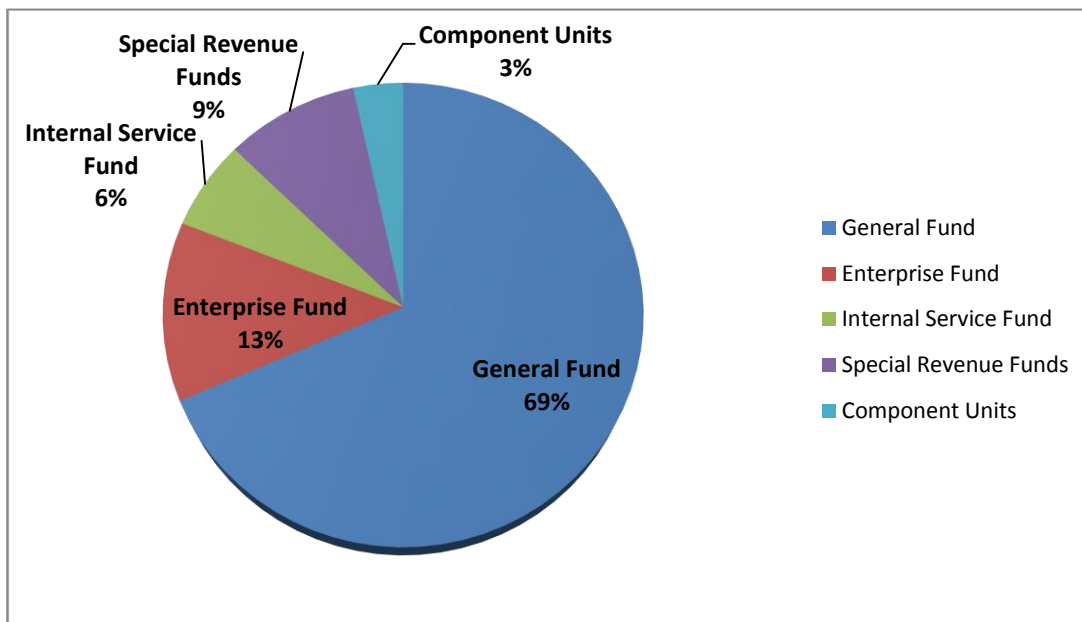


The *Budget Summary* section begins the budget presentation by examining the budget at the broadest level. Shown below is a presentation of the budget summary by fund.

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
General Fund	94,208,387	89,993,188	90,236,676	0.27%
Enterprise Fund	16,057,172	15,377,444	16,440,343	6.91%
Internal Service Fund	8,414,389	8,541,217	8,296,542	-2.86%
Special Revenue Funds	10,713,093	11,261,833	12,246,338	8.74%
Component Units	3,895,077	5,377,712	4,552,128	-15.35%
Subtotal	133,288,118	130,551,394	131,772,027	0.93%
Less Inter-fund Transfers	(8,809,441)	(8,697,408)	(8,763,551)	0.76%
Total	124,478,677	121,853,986	123,008,476	0.95%

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
General Fund	97,202,182	89,993,188	90,236,676	0.27%
Enterprise Fund	16,090,539	15,377,444	16,440,343	6.91%
Internal Service Fund	7,376,988	8,541,217	8,296,542	-2.86%
Special Revenue Funds	11,291,285	11,261,833	12,246,338	8.74%
Component Units	3,761,842	5,377,712	4,552,128	-15.35%
Subtotal	135,722,836	130,551,394	131,772,027	0.93%
Less Inter-fund Transfers	(8,809,441)	(8,697,408)	(8,763,551)	0.76%
Total	126,913,395	121,853,986	123,008,476	0.95%

The following pie chart shows the percentage breakdown of the FY16/17 budget by fund.



Budget Summary



The following chart is a presentation of revenues in the General Fund. It includes actual “audited” revenues received for FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

General Fund Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Property taxes - current year	56,638,145	54,456,187	54,510,789	0.1%
Property taxes - prior years	113,972	340,000	250,000	-26.5%
Penalties and interest	111,899	227,602	90,000	-60.5%
Privilege license taxes	13,428	-	-	0.0%
Rental vehicle tax	60,803	45,000	65,000	44.4%
Sales taxes	16,280,668	15,700,000	16,473,000	4.9%
Alcohol Beverage Control funds	654,125	607,000	607,000	0.0%
Interest earnings/Rebates/Misc	215,125	145,000	150,000	3.4%
Departmental revenues and fees	7,829,772	7,443,313	7,873,163	5.8%
Social services	7,668,063	7,891,610	6,887,804	-12.7%
Health	853,011	766,161	808,869	5.6%
Child support enforcement	679,762	651,192	748,203	14.9%
Other grants	702,517	681,166	666,420	-2.2%
Aging	828,534	828,957	843,504	1.8%
Transfer to Airport Projects - AIP	112,712			0.0%
Transfer to Care Management				0.0%
App Fund Balance - Carryforward PO				0.0%
Transfer To Capital Reserve-15% over	1,445,124			0.0%
Bond Interest	727	10,000	10,000	0.0%
Appropriated Fund Balance		-	252,924	0.0%
Risk Management Fund		-	-	0.0%
Capital Reserve Fund	-	200,000	-	-100.0%
Total Revenues	94,208,387	89,993,188	90,236,676	0.3%

The following chart is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

Budget Summary



General Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Governing body	155,399	156,408	156,140	-0.2%
Administration	344,178	432,331	434,375	0.5%
Human Resources	251,797	249,827	254,992	2.1%
Financial services	589,990	650,900	656,702	0.9%
County attorney	687,456	691,169	660,412	-4.4%
Tax and revaluation	1,659,483	1,636,412	1,660,289	1.5%
Elections	424,115	608,757	563,398	-7.5%
Register of deeds	1,395,724	1,326,564	1,364,746	2.9%
Information Technology	1,372,760	1,439,453	1,841,312	27.9%
Property Management	5,000,740	4,353,876	4,291,379	-1.4%
Sheriff	6,172,965	6,108,349	6,586,381	7.8%
Detention Center	3,615,362	3,786,232	3,908,106	3.2%
Day reporting center	73,488	116,820	119,486	0.0%
Public safety and E911	1,168,077	1,304,137	1,302,954	-0.1%
Animal Operations	868,750	853,455	876,591	2.7%
Solid Waste	2,385,885	2,087,496	2,312,991	10.8%
Planning/community development	934,338	967,658	909,286	-6.0%
GIS	209,590	292,595	-	-100.0%
Cooperative extension	202,830	273,897	263,403	-3.8%
Soil and water conservation	212,694	217,000	218,004	0.5%
Social Services	10,523,791	11,403,439	9,928,873	-12.9%
Health	3,649,749	3,778,096	3,656,865	-3.2%
Child support enforcement	629,028	630,501	666,344	5.7%
Youth services	80,405	93,874	93,451	-0.5%
Veteran's service	171,447	173,326	174,071	0.4%
Aging/RSVP	1,332,752	1,396,993	1,400,673	0.3%
Library	562,461	551,808	563,153	2.1%
Recreation	519,481	604,541	603,778	-0.1%
College current expense/transfer to CR	4,265,064	4,265,064	4,279,427	0.3%
School current expense	25,315,140	26,265,140	27,029,515	2.9%
School capital outlay	1,200,000	750,000	750,000	0.0%
School digital learning	465,978	750,000	750,000	0.0%
Debt service-principal	6,763,448	6,757,697	6,954,940	2.9%
Debt service-interest	3,578,067	3,346,409	3,123,686	-6.7%
Grants/Court Facility/Non-Departmental	985,178	1,580,710	1,493,114	-5.5%
Transfer to Cap Reserve for SCC	502,043	92,254	89,530	0.0%
Transfer to Cap Reserve for Schools	-	-	208,290	0.0%
Transfer to Cap Reserve for Courts	-	-	90,019	0.0%
SCC Loan CR Transfer of 6% original start	1,661,705	-	-	0.0%
Transfers to other funds	15,255	-	-	0.0%
Airport Enterprise Fund	141,668	-	-	0.0%
Capital Reserve Fund	7,113,901	-	-	0.0%
Total	97,202,182	89,993,188	90,236,676	0.3%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's Public Works Utility Funds - Moore County Public Utilities, the Water Pollution Control Plant, and East Moore Water District.

Utility Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Water sales	3,909,231	4,975,214	5,269,432	5.9%
Sewer sales	3,429,680	3,562,733	3,713,358	4.2%
Tap fees	329,910	210,000	500,000	138.1%
Capacity fees	326,448	220,000	-	-100.0%
Other utility revenues	1,589,675	460,699	655,699	42.3%
Retained earnings App/Loan Proceeds	-	50,000	-	-100.0%
Total	9,584,944	9,478,646	10,138,489	7.0%

Utility Expenses	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Administration/operations	2,200,282	1,535,860	1,475,534	-3.9%
Maintenance	4,197,139	4,186,194	4,448,658	6.3%
Water quality	1,845,680	1,919,443	1,934,783	0.8%
Engineering	183,599	269,553	304,534	13.0%
Capital outlay	397,636	315,000	743,666	136.1%
Debt service	879,091	987,163	965,265	-2.2%
Non-Departmental	-	265,433	266,049	0.2%
Total	9,703,427	9,478,646	10,138,489	7.0%

East Moore Water District Enterprise Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Revenues	1,707,991	1,557,900	1,662,600	6.7%
Expenses	2,130,529	1,557,900	1,662,600	6.7%

Water Pollution Control Plant Enterprise Fund	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
User fees	4,764,237	4,340,898	4,639,254	6.9%
Total	4,764,237	4,340,898	4,639,254	6.9%

WPCP Expenses	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operations	2,396,047	2,602,100	2,545,576	-2.2%
Capital outlay	110,784	245,000	415,000	69.4%
Debt Service	1,120,143	1,460,820	1,431,856	0.0%
Transfer to Capital Reserve	70,000	14,407	225,836	0.0%
Non-Departmental	-	18,571	20,986	13.0%
Total	3,696,974	4,340,898	4,639,254	6.9%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's Internal Service Fund – Risk Management Fund.

Self-Insurance Fund Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Revenues	8,414,389	8,541,217	8,296,542	-2.9%
Total	8,414,389	8,541,217	8,296,542	-2.9%

Self-Insurance Fund Expenses	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operations	7,084,530	8,138,408	7,978,265	-2.0%
Wellness program	292,458	402,809	318,277	-21.0%
Total	7,376,988	8,541,217	8,296,542	-2.9%

Budget Summary



The following is a presentation of the revenues and expenditures for the County's special revenue funds – Emergency Medical Services, E911 and Moore County Transportation Services.

EMS Fund Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Property taxes	2,934,675	2,349,115	3,519,922	49.8%
Property taxes - prior years	8,517	20,000	10,000	-50.0%
Fees / other revenues	2,941,789	3,230,000	3,093,340	-4.2%
Appropriated fund balance	-	833,355	-	-100.0%
Total	5,884,981	6,432,470	6,623,262	3.0%

EMS Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operations	6,042,921	5,977,994	6,117,552	2.3%
Capital outlay	608,370	350,000	350,000	0.0%
Debt Service	27,518	27,520	78,245	0.0%
Non-Departmental	-	76,956	77,465	0.7%
Total	6,678,809	6,432,470	6,623,262	3.0%

E-911 Fund Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Revenues - E911 telephone fees	431,926	413,395	413,395	0.0%
Appropriated Fund Balance	-	-	-	0.0%
Total	431,926	413,395	413,395	0.0%

E-911 Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operations	221,595	304,406	270,684	-11.1%
Debt Service	-	-	-	0.0%
Capital outlay	-	108,989	142,711	30.9%
Total	221,595	413,395	413,395	0.0%

MCTS Fund Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Revenues - user fees	578,339	669,062	666,102	-0.4%
Grants	383,913	393,324	522,415	32.8%
Sale of Assets	52,759	-	10,000	0.0%
Total	1,015,011	1,062,386	1,198,517	12.8%

MCTS Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operations	1,049,815	1,051,376	1,066,284	1.4%
Capital outlay	2,695	4,938	126,750	2466.8%
Non-Departmental	-	6,072	5,483	-9.7%
Total	1,052,510	1,062,386	1,198,517	12.8%

Budget Summary



The following chart shows total County-wide expenditures for the three year period. Since transfers occur between funds, the “net budget” is shown as the last line. The “net budget” represents the amount that was actually spent by the County in FY 2014-15 and the amounts budgeted for spending for FY 2015-16 and FY 2016-17.

County Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
General fund	95,724,302	89,993,188	90,236,676	0.3%
Wastewater fund	3,696,974	4,340,898	4,639,254	6.9%
Public utilities fund	9,703,427	9,478,646	10,138,489	7.0%
EMWD fund	2,130,529	1,557,900	1,662,600	6.7%
IT fund	-	-	-	0.0%
Self Insurance fund	7,376,988	8,541,217	8,296,542	-2.9%
Property management fund	-	-	-	0.0%
EMS fund	6,678,809	6,432,470	6,623,262	3.0%
E911 fund	221,595	413,395	413,395	0.0%
MCTS operations fund	1,052,510	1,062,386	1,198,517	12.8%
Sub Total Fund Budgets	126,585,134	121,820,100	123,208,735	1.1%
Soil & Water Conservation	26,665	21,918	21,271	-3.0%
Fire Districts	3,306,122	3,331,664	3,989,893	19.8%
CVB Fund	1,331,524	1,494,570	1,540,530	3.1%
Airport Authority Fund	2,571,010	3,883,142	3,011,598	-22.4%
Total All Funds Budget	133,820,455	130,551,394	131,772,027	0.9%
Less transfers	(8,809,441)	(8,697,408)	(8,763,551)	0.8%
Net budget	125,011,014	121,853,986	123,008,476	0.9%

Budget Summary



A general measure of a County's financial strength is the fund balance. Fund balance is defined as the difference between the assets and liabilities of a fund. Generally accepted accounting principles and state laws require a portion of the fund balance be reserved for inventories, prepaid expenses, and other State mandated reserves. Thus, only the unreserved portion of the fund balance is available for the County to spend. Fund balance generally provides cash flow until revenues are collected and a general operating reserve for the County.

According to the North Carolina Local Government Commission (NCLGC), Counties should maintain a minimum of 8%. The norm however, is between 10% and 30% in North Carolina. Lower fund balance percentages may cause bond rating agencies to downgrade your credit because they feel you have a weak financial position. Should this happen, when the local government goes to sell debt in the bond market, it will pay higher interest rates. Should your balance drop below 8%, the NCLGC will issue a letter of warning with appropriate time to increase the level of fund balance. If a local government does not comply with the State's request, the State may take over the financial operations of the County.

When determining the appropriate funds balance level, there are factors to consider in addition to state laws and counties of equal size and populations:

- The predictability of revenues and volatility of expenditures-if significant resources are subject to unpredictability and volatility, a higher level of fund balance is needed.
- The unavailability of funds from other sources or other funds requiring a drain on the fund balance should require a higher level of fund balance.
- Future reservations of fund balance that remains unknown when the level of funding is set in the annual budget.
- Liquidity-Property tax revenue is collected between November and January of each year and accounts for 61% of the total general fund revenue. Expenses occur in all twelve months and do not match up to the revenue generated in a two month period. Thus, the mismatch in revenue and expense is compensated for with fund balance used as cash flow to bridge the gap. The fund balance provides the liquidity to the County during the first five months of operation.

The County estimates the unreserved General Fund balance at the end of FY16 will be \$16,568,657 which will equal 17.94% of expenditures in FY 16. The FY17 budget includes an appropriation from the fund balance of \$252,924 and the budget staff estimates the fund balance will remain relatively unchanged in FY17.

Fund Balance	2014-15 Actual	2015-16 Estimated	2015-16 Adopted
Total Revenues	90,743,182	93,127,582	90,236,676
Total Expenditures	89,398,472	92,307,617	90,236,676
Revenues Over (Under) Expenditures	1,344,710	819,965	-
Unassigned Fund Balance Beginning	20,093,708	17,438,418	16,568,657
Unassigned Fund Balance Ending	17,438,418	16,568,657	16,568,657
Ending Fund Balance as % of Expenditures	19.50%	17.94%	17.94%

*Note 2015-16 ending unreserved June balance is an estimate based on the most recent financial data available as of this printing. The actual fund balance will not be known until the Comprehensive Annual Financial Report (CAFR) is completed later in this fiscal year. Therefore, the estimated amounts stated above may be more or less than the actual amount of fund balance.

Budget Summary



FUND BALANCE ANALYSIS BREAKDOWN SUMMARY – GENERAL FUND

The beginning fund balance for FY15 was \$31,699,289. Actual revenues for FY15 were \$93,127,582. Actual expenditures for FY15 were \$92,307,617. The difference of revenues over expenditures was \$819,965. The ending audited fund balance for FY15 was \$25,485,736. The breakdown of the FY15 audited fund balance is as follows:

Non Spendable:

Inventories	\$106,781
Prepaid Items	\$ -0-

Restricted for:

State Statute	\$7,089,668
Human Services	\$ 270,084
Env Protection	\$ 305,643
Property Mgmt	\$ 399,435
Register of Deeds	\$ 101,935
Long Term Receivables	\$ 479,532

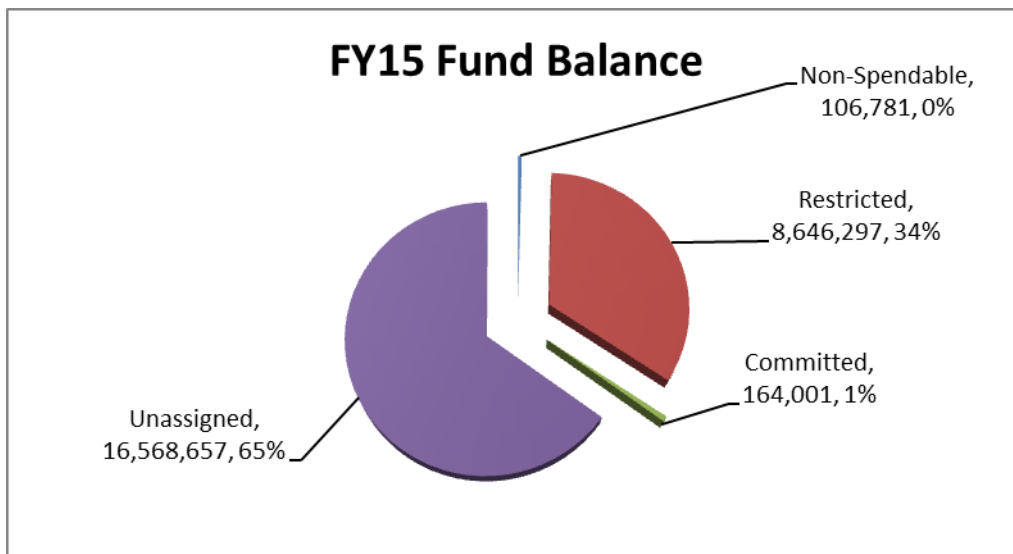
Committed for:

Tax Revaluation	\$ 164,001
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Unassigned:

Unassigned	\$16,568,657
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Total audited FY15 Fund Balance: \$25,485,736



Budget Summary



The following charts show the fund balances in all other County funds. These are the audited fund balances as of June 30, 2015 by Fund for all other County funds excluding the General Fund:

Fund Name	Fund Type	Beginning Fund Balance July 1, 2014	Actual Revenues	Actual Expenditures	Rev Less Expenses	Ending Fund Balance June 30, 2015
Emergency Management Fund	Special Revenue	\$2,718,288	\$5,884,982	\$6,678,809	-\$793,827	\$1,924,461
E911 Telephone Fund	Special Revenue	\$793,569	\$431,926	\$221,595	\$210,331	\$1,003,900
Transportation Fund	Special Revenue	\$86,939	\$1,067,770	\$1,052,410	\$15,360	\$102,299
Capital Reserve Govt Projects	Special Revenue	\$12,742,772	\$10,202,922	\$2,789,475	\$7,413,447	\$20,156,219
Capital Reserve for Debt Service	Special Revenue	\$3,773,949	\$0	\$3,773,949	\$3,773,949	\$0.00
Capital Reserve for Enterprise	Special Revenue	\$1,694,865	\$452,636	\$2,147,501	-\$1,694,865	\$0.00
Water Pollution Control Plant	Enterprise	\$18,190,749	\$5,146,873	\$6,996,203	-\$1,849,330	\$16,341,419
Public Utilities Fund	Enterprise	\$19,490,615	\$11,851,051	\$9,927,097	\$1,923,954	\$21,414,569
East Moore Water District	Enterprise	\$2,626,689	\$1,707,991	\$2,130,530	-\$422,539	\$2,204,150
Risk Management Fund	Internal Service	\$237,348	\$8,414,389	\$7,376,988	\$1,037,401	\$1,274,749
Component Units:						
Airport Authority	Enterprise	\$1,763,104	\$2,515,647	\$2,444,010	\$71,637	\$1,834,741
Convention and Visitor's Bureau	Special Revenue	\$381,503	\$1,379,435	\$1,338,824	\$40,611	\$422,114

The following chart provides historical information about staffing levels for all funds and departments within Moore County. The County's staffing has leveled off after a few years of decline. This decline in staffing is due to a decrease in revenues from sales tax during the downturn in the economy and a desire to reduce expenditures rather than raising taxes or using fund balance. FY17 shows a slight increase in staffing over FY16. The bottom of the charts shows total employees by headcount as well as total Full-time equivalents or FTE's.

Budget Summary



Department	FY 2012-13		FY 2013-14		FY 2014-15		FY 2015-16		FY 2016-17	
	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time	Full Time	Part Time
Administration	4		4		4		4		4	
Aging	20	1	20	1	20	1	20	1	20	1
Animal Operations	9	3	10	4	10	4	11	3	11	3
Child Support	10		10		10		10		11	
Child Support - Day Reporting Center	1		1		1		1		0.15	
Child Support - Youth Services	1		1		1		1		0.85	
Cooperative Extension	7		7		7		6		6	
County Attorney	6		7		7		7		6	
District Attorney's Office	0		0		0		0		0	
Elections	4		4		4		4		3	
Financial Services	7		7		7		7		7	
GIS	4		3		3		3		3	
Governing Body	1		1		1		1		1	
Health	51	1	53	1	51	1	50	1	46	1
Human Resources	3		3		3		3		3	
Information Technology	10	1	8	1	8	1	10		12	
Library	9		9		9		9		9	
Parks & Recreation	5	1	5	1	5		5		5	
Planning	14		13	1	13	1	13		12	
Public Safety - E911 Communications	15		15		15		15		15	
Emergency Management/Fire	3		2.25		2.25		2.25		2.25	
Public Works - Solid Waste	10		9		9		9		9	
Register of Deeds	10		10		10		10		10	
Sheriff	76	1	76	1	76	1	77		78	
Sheriff - Detention Center	42		42		56		57		57	
Social Services	101		102		102		99		98	
Soil & Water Conservation	4		4		3		3		3	
Tax	27		25		24		24		24	
Veterans	3		3		3		3		3	
Property Management	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>	<u>27</u>	<u>0</u>
TOTAL GENERAL FUND	482	8	479.25	10	489.25	9	489.25	5	486.25	5
Emergency Medical Services	58		66.75		66.75		72.75		71.75	
Transportation	11	9	11	9	10	7	10	6	10	6
Self Insurance Fund	1		1		1		1		1	
Public Works - Utilities	40		40		40		40		40	
Public Works - WPCP	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>	<u>19</u>	<u>0</u>
TOTAL OTHER FUNDS	129	9	137.75	9	136.75	7	142.75	6	141.75	6
Totals	611	17	617.00	19	626.00	16	632.00	11	628.00	11
Total Number of FTEs	619.5		626.5		634.0		637.5		633.5	



**Moore County, North Carolina
Budget Calendar
FY2016-2017**

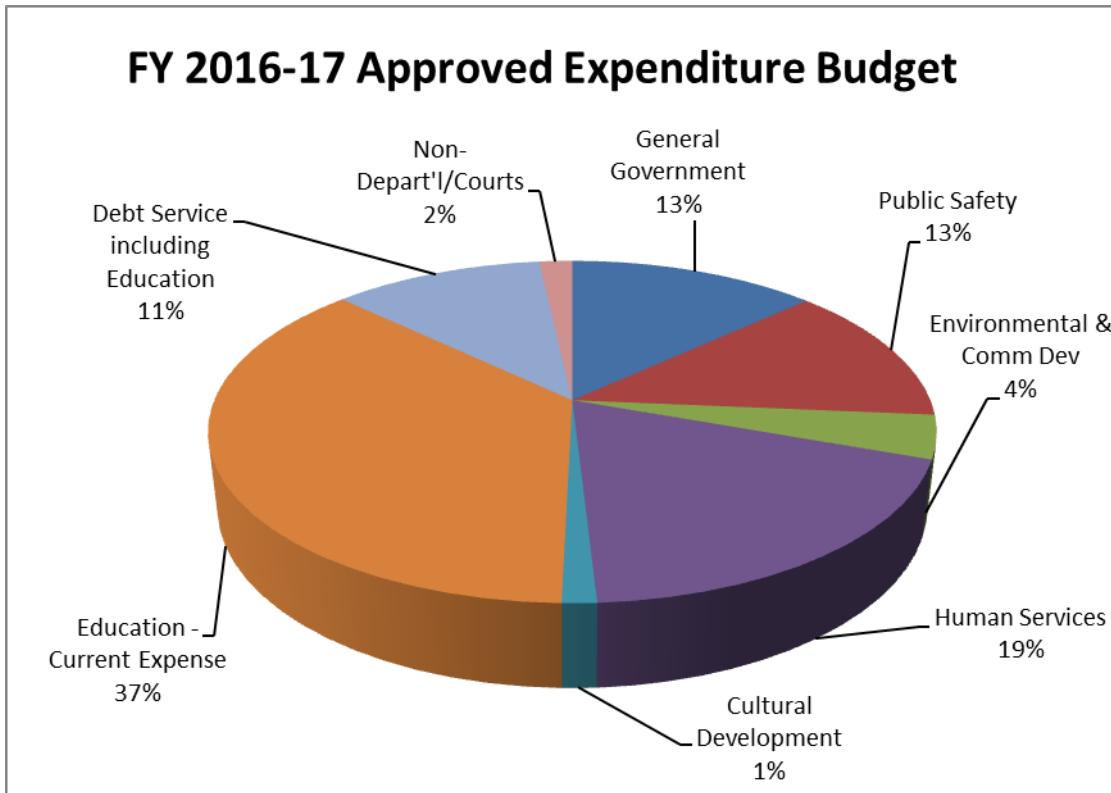
<u>Event</u>	<u>Date</u>
Operational Budget Process Begins	December 1, 2015
Board of Commissioners Retreat/Budget Planning Session	January 5-6, 2016
All Operating Budgets due back from Departments	February 15, 2016
County Manager, Budget Director meets with Department Directors for Initial Budget Reviews	March 23-27, 2016
County Manager and Budget Team Review Requests	March 27, 2016
FY16 Budget Presented to Board of Commissioners	May 5, 2016
Budget Work Sessions with the Board of Commissioners Held (May 26, June 2, 2016), Proposed	May and June 2016
Budget Public Hearing	May 19, 2016
Budget Adoption	June 7, 2016

General Fund



The *General Fund* accounts for all financial resources not restricted to specific purposes or otherwise required to be accounted for in another fund. The following departments are included in the General Fund: Governing Body, Administration, Human Resources, Financial Services, County Attorney, Tax, Board of Elections, Register of Deeds, Sheriff, Day Reporting Center, Youth Services, Fire Marshal, E-911 Communications, Solid Waste, Planning and Community Development, GIS, Cooperative Extension, Soil and Water Conservation District, Health, Social Services, Child Support, Veterans Services, Aging, Library, Parks and Recreation, Education, Mental Health, Courts, Non-Profits, Information Technology, Property Management, Debt Service and other appropriations.

The following pie chart shows the percentage breakdown of the expenditure budget by functional area.

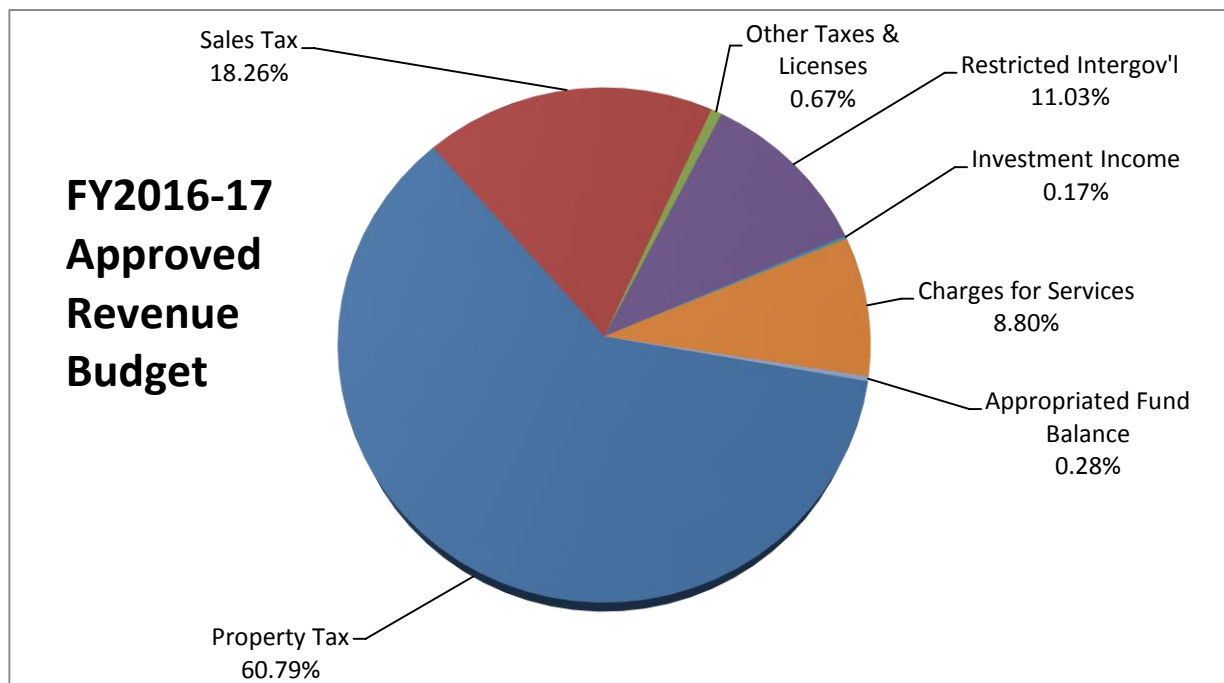




General Fund

The following is a presentation of revenues in the General Fund. It includes actual "audited" revenues received for FY2013-14 and FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

General Fund Revenues	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Property Tax	\$ 57,393,966	\$ 56,864,016	\$ 55,023,789	\$ 54,850,789	-0.31%
Sales Tax	\$ 15,518,470	\$ 16,280,668	\$ 15,700,000	\$ 16,473,000	4.92%
Other Taxes & Licenses	\$ 716,335	\$ 728,356	\$ 652,000	\$ 607,000	-7%
Restricted Intergov'l	\$ 10,547,039	\$ 10,731,887	\$ 10,819,086	\$ 9,954,800	-7.99%
Investment Income	\$ 104,233	\$ 215,125	\$ 145,000	\$ 150,000	3%
Charges for Services	\$ 5,317,496	\$ 7,829,772	\$ 7,443,313	\$ 7,938,163	6.65%
Appropriated Fund Balance	\$ -	\$ -	\$ -	\$ 252,924	-100%
Transfers In	\$ 67,191	\$ 1,558,563	\$ 210,000	\$ 10,000	-95.24%
Total	\$ 89,664,730	\$ 94,208,387	\$ 89,993,188	\$ 90,236,676	0.27%

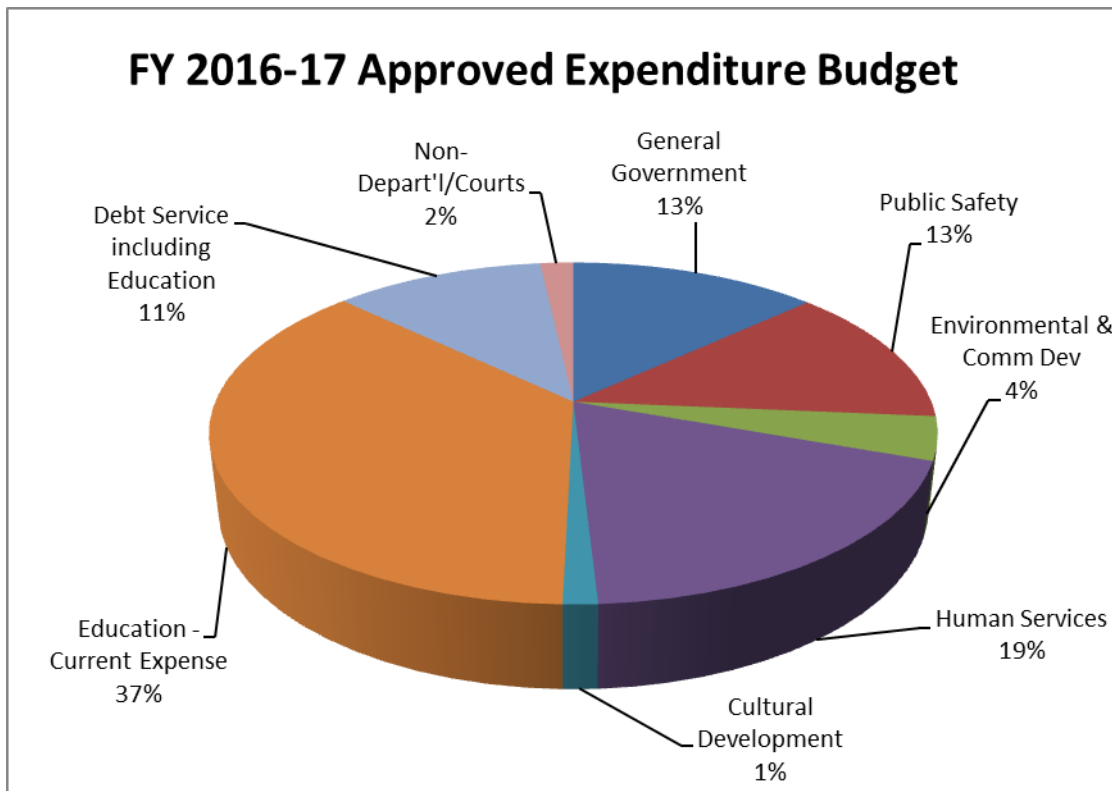


General Fund



The following is a presentation of expenditures in the General Fund. It includes actual “audited” spending for FY 2013-2014 and 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

General Fund Expenditures	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
General Government	\$ 5,947,427	\$ 11,881,642	\$ 11,545,697	\$ 11,883,745	2.93%
Public Safety	\$ 11,791,140	\$ 11,029,892	\$ 11,315,538	\$ 11,916,927	5.31%
Environmental & Comm Dev	\$ 4,024,545	\$ 3,945,337	\$ 3,838,646	\$ 3,703,684	-3.52%
Human Services	\$ 17,209,655	\$ 17,255,922	\$ 18,329,684	\$ 16,796,868	-8.36%
Cultural Development	\$ 1,212,980	\$ 1,081,942	\$ 1,156,349	\$ 1,166,931	0.92%
Education - Current Expense	\$ 30,373,891	\$ 31,748,225	\$ 32,030,204	\$ 33,106,762	3.36%
Debt Service including Education	\$ 10,649,783	\$ 10,341,515	\$ 10,104,106	\$ 10,078,626	-0.25%
Non-Depart'l/Courts/Others	\$ 6,185,323	\$ 2,431,029	\$ 1,672,964	\$ 1,583,133	-19.58%
Less Interfund Transfers	\$ (4,523,501)	\$ (5,323,892)	\$ -	\$ -	0.00%
Total	\$ 82,871,243	\$ 84,391,612	\$ 89,993,188	\$ 90,236,676	0.27%





General Fund

The following is a presentation of expenditures by department.

General Fund Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Governing body	155,399	156,408	156,140	-0.2%
Administration	344,178	432,331	434,375	0.5%
Human Resources	251,797	249,827	254,992	2.1%
Financial services	589,990	650,900	656,702	0.9%
County attorney	687,456	691,169	660,412	-4.4%
Tax and revaluation	1,659,483	1,636,412	1,660,289	1.5%
Elections	424,115	608,757	563,398	-7.5%
Register of deeds	1,395,724	1,326,564	1,364,746	2.9%
Information Technology	1,372,760	1,439,453	1,841,312	27.9%
Property Management	5,000,740	4,353,876	4,291,379	-1.4%
Sheriff	6,172,965	6,108,349	6,586,381	7.8%
Detention Center	3,615,362	3,786,232	3,908,106	3.2%
Day reporting center	73,488	116,820	119,486	0.0%
Public safety and E911	1,168,077	1,304,137	1,302,954	-0.1%
Animal Operations	868,750	853,455	876,591	2.7%
Solid Waste	2,385,885	2,087,496	2,312,991	10.8%
Planning/community development	934,338	967,658	909,286	-6.0%
GIS	209,590	292,595	-	-100.0%
Cooperative extension	202,830	273,897	263,403	-3.8%
Soil and water conservation	212,694	217,000	218,004	0.5%
Social Services	10,523,791	11,403,439	9,928,873	-12.9%
Health	3,649,749	3,778,096	3,656,865	-3.2%
Child support enforcement	629,028	630,501	666,344	5.7%
Youth services	80,405	93,874	93,451	-0.5%
Veteran's service	171,447	173,326	174,071	0.4%
Aging/RSVP	1,332,752	1,396,993	1,400,673	0.3%
Library	562,461	551,808	563,153	2.1%
Recreation	519,481	604,541	603,778	-0.1%
College current expense/transfer to CR	4,265,064	4,265,064	4,279,427	0.3%
School current expense	25,315,140	26,265,140	27,029,515	2.9%
School capital outlay	1,200,000	750,000	750,000	0.0%
School digital learning	465,978	750,000	750,000	0.0%
Debt service-principal	6,763,448	6,757,697	6,954,940	2.9%
Debt service-interest	3,578,067	3,346,409	3,123,686	-6.7%
Grants/Court Facility/Non-Departmental	985,178	1,580,710	1,493,114	-5.5%
Transfer to Cap Reserve for SCC	502,043	92,254	89,530	0.0%
Transfer to Cap Reserve for Schools	-	-	208,290	0.0%
Transfer to Cap Reserve for Courts	-	-	90,019	0.0%
SCC Loan CR Transfer of 6% original start	1,661,705	-	-	0.0%
Transfers to other funds	15,255	-	-	0.0%
Airport Enterprise Fund	141,668	-	-	0.0%
Capital Reserve Fund	7,113,901	-	-	0.0%
Total	97,202,182	89,993,188	90,236,676	0.3%

Governing Body



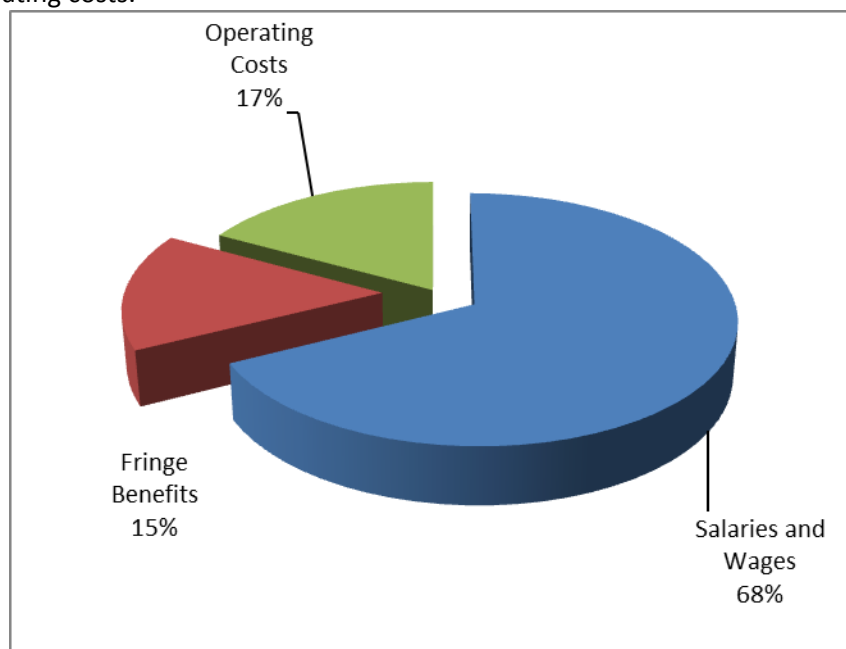
The mission of Moore County Government is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	105,494	104,880	105,543	0.6%
Fringe Benefits	24,152	24,194	23,958	-1.0%
Operating Costs	25,754	27,334	26,639	-2.5%
Capital Outlay		-		0.0%
Total	155,399	156,408	156,140	-0.2%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Distribute Packets 3 Days Prior to Meeting	100%	100%	100%	100%
Post Approved Minutes to Web Next Day	100%	100%	100%	100%
Fulfill Records Request Within 1 Day	100%	95%	95%	95%
Retain or Reduce Tax Rate	0.465	0.465	0.465	0.465

The Governing Body is the Moore County Board of Commissioners and the Clerk to the Board. The FY16-17 adopted budget is flat as compared to the FY15-16 budget and has continued to remain lower in operating costs than previous years. This reflects the efficiency with which the Board governs as well as an effort to spend less in operating costs.





Administration

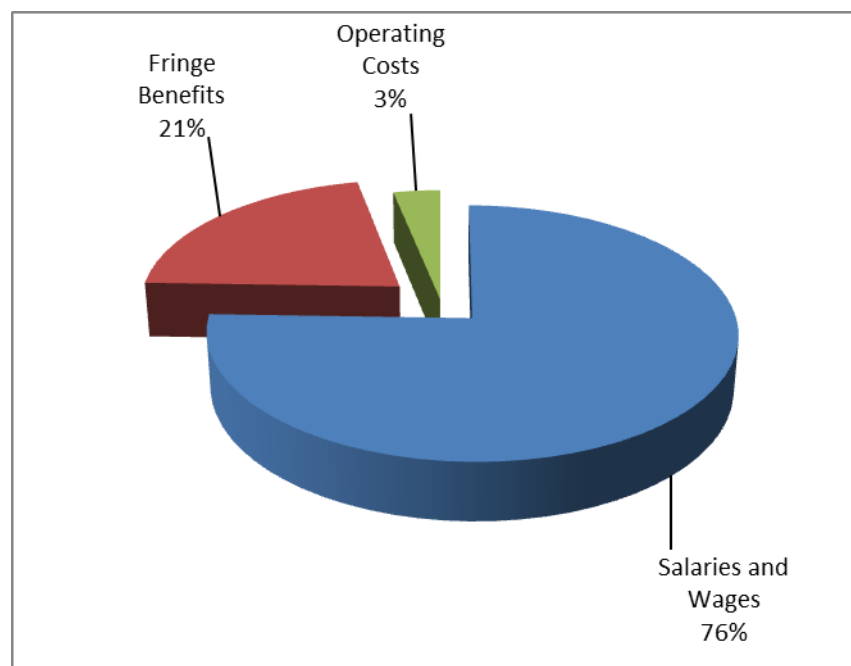
The mission of Moore County Administration is to enhance the quality of life by providing exceptional public service to the citizens of Moore County.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	251,175	325,892	327,986	0.6%
Fringe Benefits	76,921	92,345	92,295	-0.1%
Operating Costs	16,082	14,094	14,094	0.0%
Capital Outlay		-		0.0%
Total	344,178	432,331	434,375	0.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	4	4	4	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Receive GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
# Days Prior to May 31 Budget Presented	27	27	25	25
Employees per 1000 Population	7.21	7.21	7.03	7.00
# of Press Releases/Newsletters	128	128	139	150

The Administration department includes the County Manager, Assistant County Manager, Internal Auditor and Administrative Assistant. The budget was 18.8% lower than FY12, and 1.1% higher than FY13/14. For FY16/17 is has remained relatively unchanged.



Human Resources



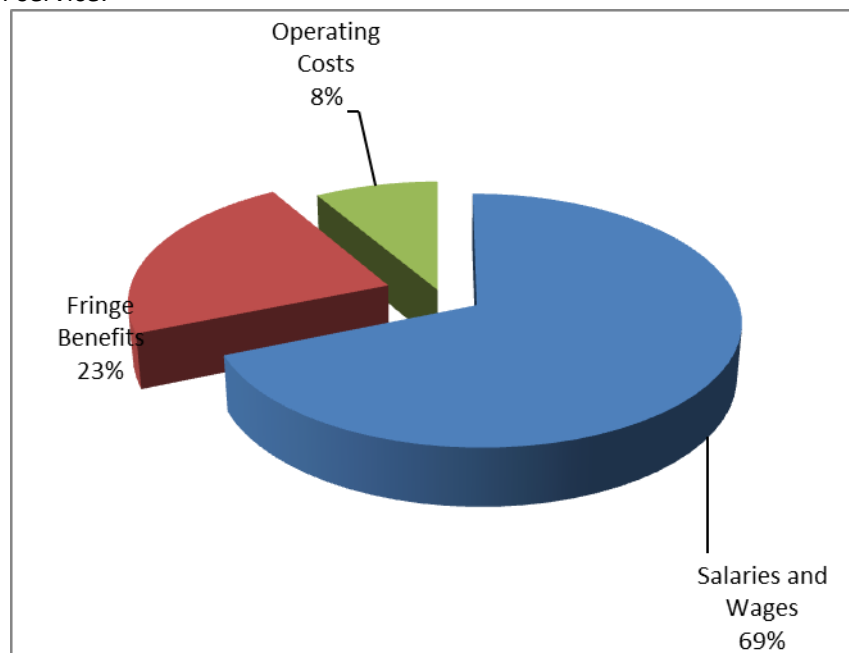
The mission of the Human Resources Department, in partnership with all departments, is a commitment to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment, working toward a shared goal of providing exceptional services that make Moore County a premier community in which to live, work and raise a family.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	173,541	169,281	175,311	3.6%
Fringe Benefits	57,582	57,397	57,792	0.7%
Operating Costs	20,674	23,149	21,889	-5.4%
Capital Outlay				0.0%
Total	251,797	249,827	254,992	2.1%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Employee Turnover Rates	9.67	8.00	8.50	8.00
Workers Comp Experience Modifier	0.91	1.15	1.29	1.08
Employment Applications Processed	1,414	1,590	1,600	1,600
Recruitment Time Average (Calendar Days)	no data	68	60	60

There has been minimal change to the Human Resources budget over the three year period, which reflects a continuing level of service.





Financial Services

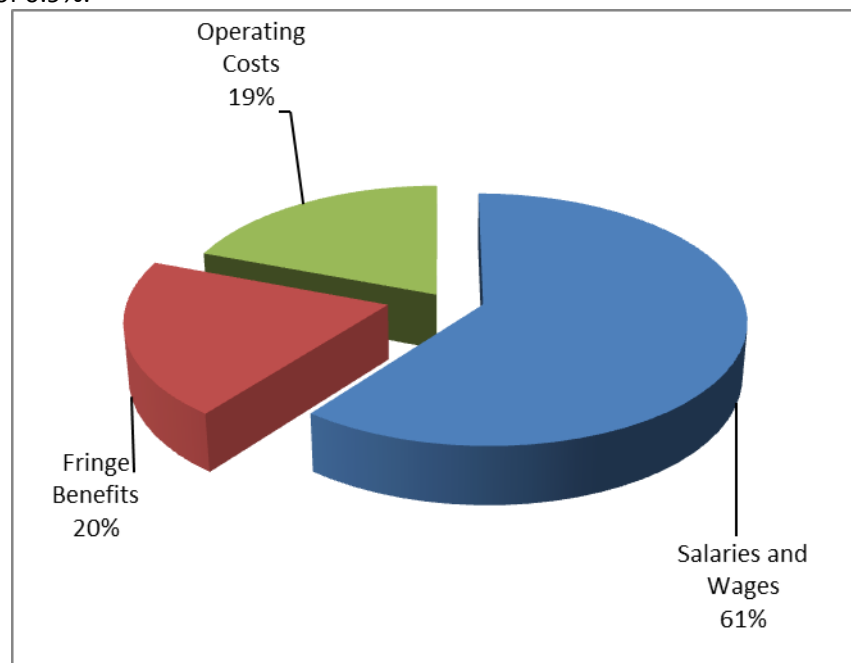
The mission of Financial Services is to provide accounting, financial operations and reporting services to County Departments, citizens and other users of the County's financial information. Finance manages, directs and safeguards the assets of Moore County in an efficient, effective and appropriate manner.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	358,468	409,942	397,074	-3.1%
Fringe Benefits	121,845	133,699	133,109	-0.4%
Operating Costs	109,677	107,259	126,519	18.0%
Capital Outlay				0.0%
Total	589,990	650,900	656,702	0.9%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	7	7	7	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Date Audited CAFR Published	12/15/2013	12/1/2014	12/1/2015	12/1/2016
% of A/P Check Voids Due to Error	<1%	<1%	<1%	<1%
Budget Transfers Processed w/in 2 days	99%	99%	99%	99.9%
Month End Closing (Days after Month End)	1-3 Days	Last Day	Last Day	Last Day

The Financial Services Department has remained flat as compared to FY15/16. The department had an overall decrease of 0.9%.



County Attorney



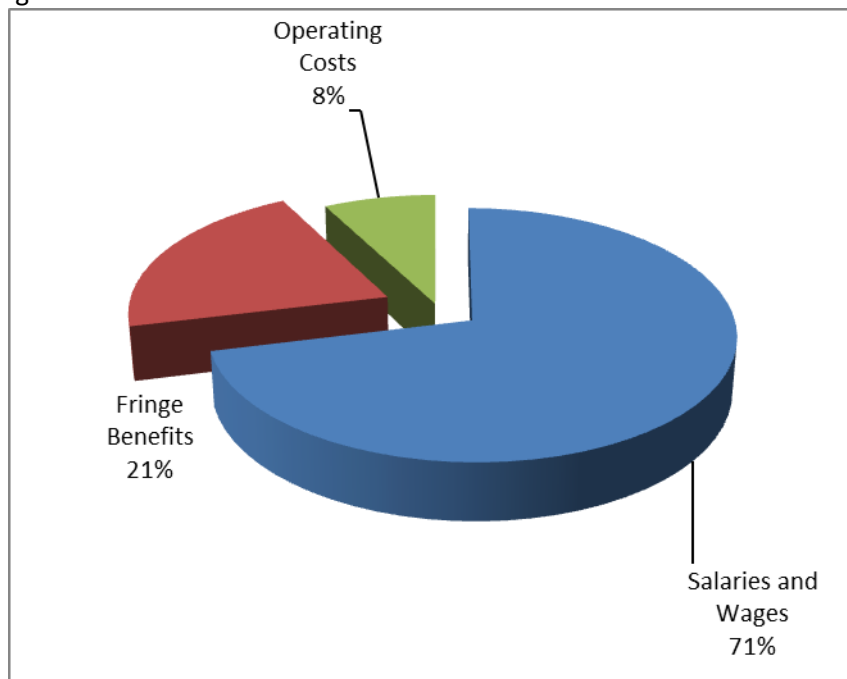
The mission of the County Attorney's office is to serve as the legal advisor to the Board of Commissioners to defend the Board of Commissioners, the County and the agencies of the County from actions brought against them; and, to provide legal advice to County departments.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	495,095	509,630	469,956	-7.8%
Fringe Benefits	146,717	151,699	139,229	-8.2%
Operating Costs	45,644	29,840	51,227	71.7%
Capital Outlay		-		0.0%
Total	687,456	691,169	660,412	-4.4%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	6	7	6	-14.3%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Contract Requests Complete in 10 Days	New	71%	90%	90%
DSS Court Orders Complete in 30 Days	New	100%	90%	90%
Child Support Orders Complete in 10 Days	New	62%	90%	90%
Legal Assistance Provided In 2 Days	New	100%	80%	80%

The County Attorney's Office Budget includes additional funding for a program to provide continuing education to legal assistants and seminars for CPE training in FY16 and FY17. This will be offset by revenues received from other entities paying to allow their legal assistants to attend the program. This is the third year for this funding.





Tax

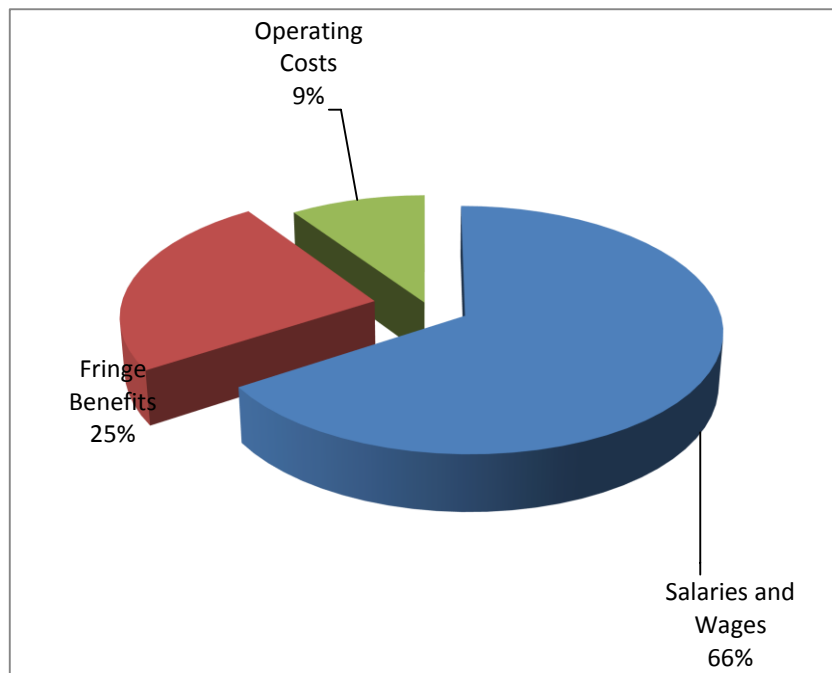
The mission of the Moore County Tax Department is to list, appraise, assess, bill and collect all real property, personal property and motor vehicle taxes as required and in accordance with the General Statutes of North Carolina while providing exceptional customer service.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	1,029,078	1,011,881	1,092,581	8.0%
Fringe Benefits	396,136	397,476	408,733	2.8%
Operating Costs	234,271	227,055	158,975	-30.0%
Capital Outlay	34,940			0.0%
Total	1,694,425	1,636,412	1,660,289	1.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	24	24	24	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Update Parcel Information by March 1	100%	100%	100%	100%
New Appraisals Complete by March 31	100%	100%	100%	100%
Mail Tax Bills w/in 1 Week of BOC Charge	100%	100%	100%	100%
Total County Collection Rate	99.17%	99%	99%	99%

The Tax Department budget includes an overall increase of 1.5% from FY15/16 to FY16/17 budget year. The State DMV system started in FY14/15.



Elections



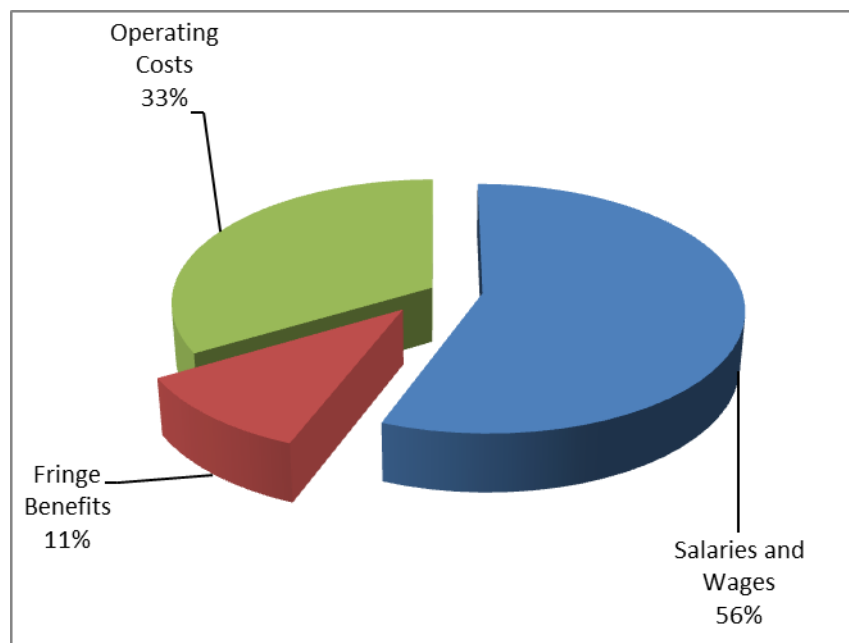
The mission of Elections is to provide fair administration and conduct of all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	262,356	331,389	314,959	-5.0%
Fringe Benefits	70,118	73,656	59,857	-18.7%
Operating Costs	91,641	203,712	188,582	-7.4%
Capital Outlay		-		0.0%
Total	424,115	608,757	563,398	-7.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	4	4	3	-25.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Comply with 100% State/Federal Laws	100%	100%	100%	100%
Use Electronic Poll Books at Polling Places	New	50%	50%	10%
Perform 6 month GEO cross-checks	New	New	New	100%
Increase the % of Registered Voters	New	3%	3%	2%

The Elections budget is 7.5% lower than FY15/16. The increase in FY15/16 is mainly due to printing costs and election costs for FY15/16. The decrease shows the decline in these costs for FY16/17.





Register of Deeds

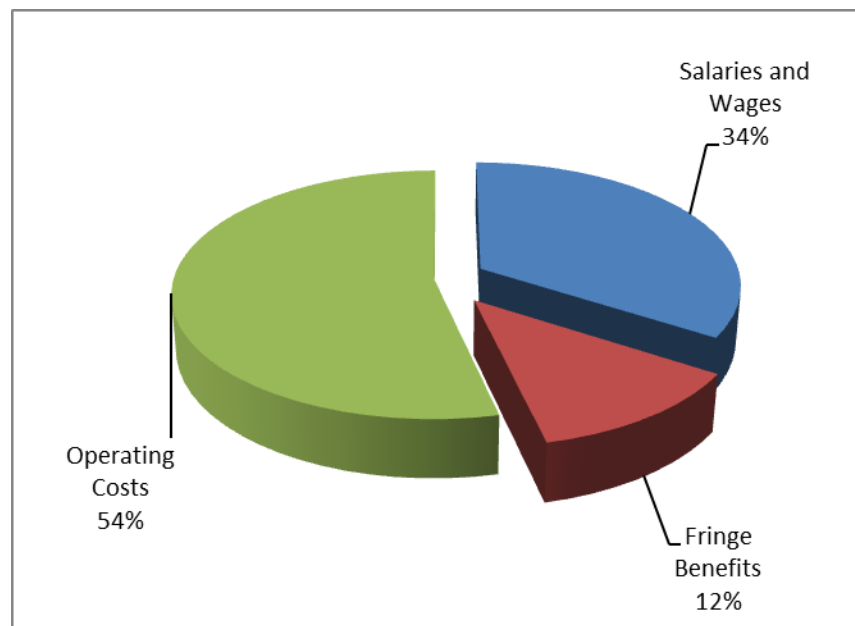
The Register of Deeds serves as legal custodian of all real estate and vital records for Moore County; our mission is to protect, preserve, provide access and maintain accuracy and the integrity of all public records for which we are legally entrusted.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	444,034	434,061	464,816	7.1%
Fringe Benefits	165,770	165,384	168,756	2.0%
Operating Costs	785,920	727,119	731,174	0.6%
Capital Outlay		-		0.0%
Total	1,395,724	1,326,564	1,364,746	2.9%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	10	10	10	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Record 100% of Real Estate Docs. Same Day	100%	100%	100%	100%
Return Real Estate Docs. Next Day	98%	99%	100%	100%
Respond to Vital Records Request Same Day	99%	100%	100%	100%
Scan 75 Old Deed Books per Year	71%	100%	100%	100%

The Register of Deeds budget is slightly higher than the previous budget due to increases in excise tax expenses. This department typically generates enough revenue from fees to support the operation.





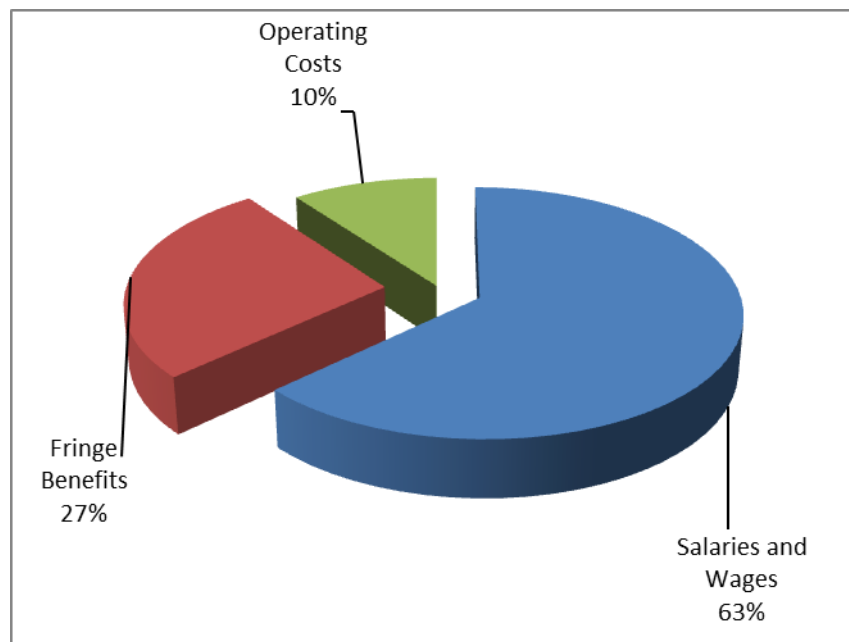
The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	4,083,485	4,026,406	4,153,689	3.2%
Fringe Benefits	1,586,102	1,621,014	1,761,404	8.7%
Operating Costs	503,378	460,929	671,288	45.6%
Capital Outlay	-	-	-	0.0%
Total	6,172,965	6,108,349	6,586,381	7.8%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	76	77	78	1.3%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Respond to Priority 1 Calls w/in 15 Minutes	no data	95%	90%	90%
Maintain a +40% Case Clearance Rate	34%	47%	40%	40%
Recover Stolen Property	34%	47%	40%	40%
Serve All Civil Processes in timely manner	80%	82%	80%	80%

The majority of the increase in this year's Sheriff's Department budget is related to the increase in worker's compensation claims and supplemental retirement and equipment.





Detention Center

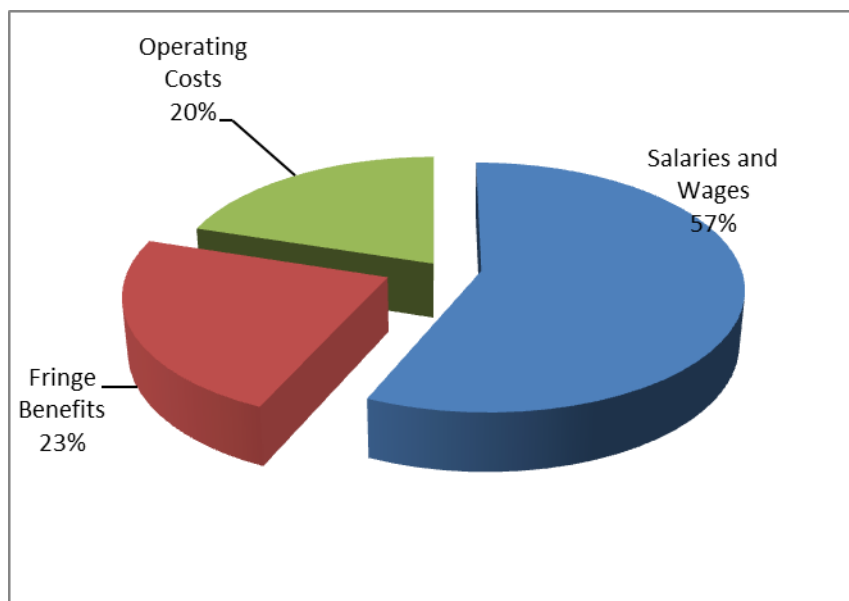
The mission of the Moore County Detention Center is to securely house pre-trial detainees and sentenced offenders in a humane environment which provides safety to inmates, staff, and the public.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	2,086,279	2,136,464	2,213,624	3.6%
Fringe Benefits	860,898	901,226	908,765	0.8%
Operating Costs	668,185	748,542	785,717	5.0%
Capital Outlay		-		0.0%
Total	3,615,362	3,786,232	3,908,106	3.2%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	56	57	57	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Prevent Escapes	100%	100%	100%	100%
Comply with State and Local Standards	100%	100%	100%	100%
Maintain Safe Environ. for Staff/Inmates	100%	100%	100%	100%
Provide Inmate Transport. on Time	100%	100%	100%	100%

The Detention Center budget for FY15/16 includes a 3.6% increase in salaries and equipment.



Day Reporting



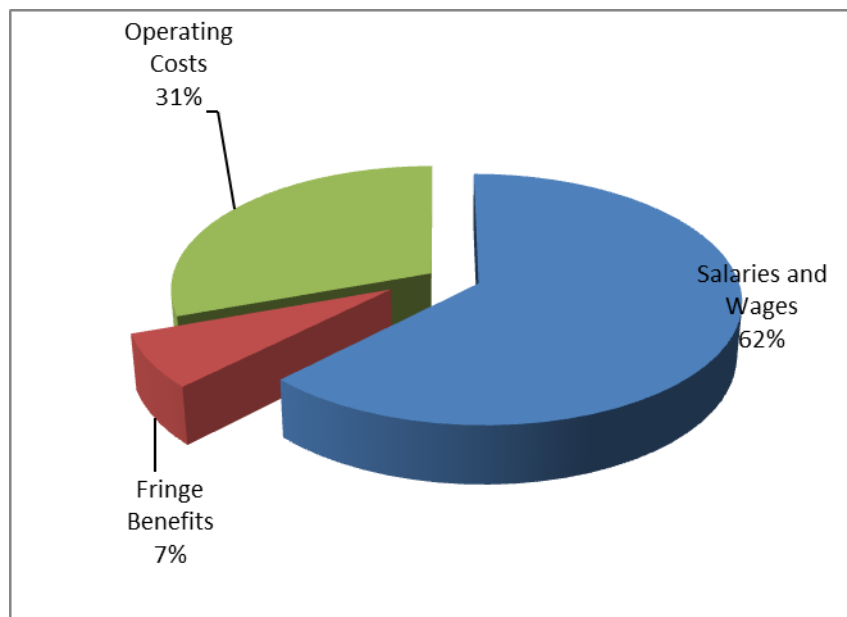
The mission of the Day Reporting Center (DRC) is to provide substance abuse education, treatment and supportive services to citizens referred through the justice system as an alternative to incarceration.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	46,913	70,626	74,643	-100%
Fringe Benefits	8,473	9,783	8,387	-14%
Operating Costs	18,102	36,411	36,456	0%
Capital Outlay				0%
Total	73,488	116,820	119,486	2%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	1	1	0.15	-85%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of sentenced offenders completing prog.	51%	40%	40%	40%
% of probation violators completeing prog.	41%	42%	40%	40%
Attendance Rate for 70% of offenders	84%	70%	70%	70%

The Day Reporting Center is typically funded through a grant. Beginning with budget year FY12/13, the State decided to change their process for funding this program. Instead of a grant application process, funding is awarded through an RFP (Request for Proposals) process. FY16/17 is a 2% increase in the budget from FY14/15.





Youth Services

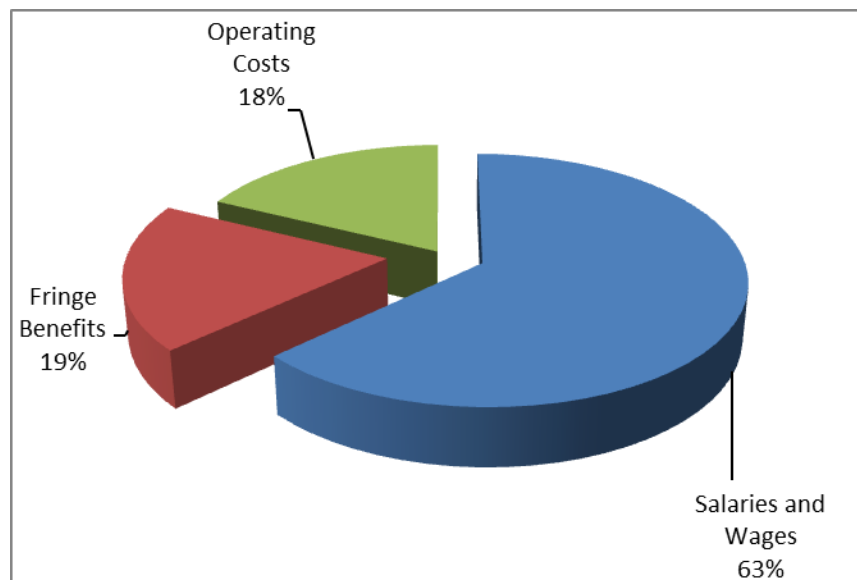
The mission of Moore Youth Services is to hold delinquent youth accountable for their actions and provide resources to help them become responsible and productive citizens.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	51,810	58,228	58,975	1.3%
Fringe Benefits	17,121	19,159	17,842	-6.9%
Operating Costs	11,474	16,487	16,634	0.9%
Capital Outlay	-	-	-	0.0%
Total	80,405	93,874	93,451	-0.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	1	1	0.85	-15.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of Restitution Youth Fulfill Obligations	86%	90%	80%	80%
% of Teen Court Youth Fulfill Obligations	95%	97%	90%	90%
% of Rest. Youth Reducing Court Appears.	75%	80%	70%	70%
% of Teen Court Youth Red. Court Appears.	95%	95%	85%	85%

The Youth Services budget is funded through the JCPC (Juvenile Crime Prevention Commission) grant. The budget has decreased slightly .5% over the last fiscal year.



Fire Marshal



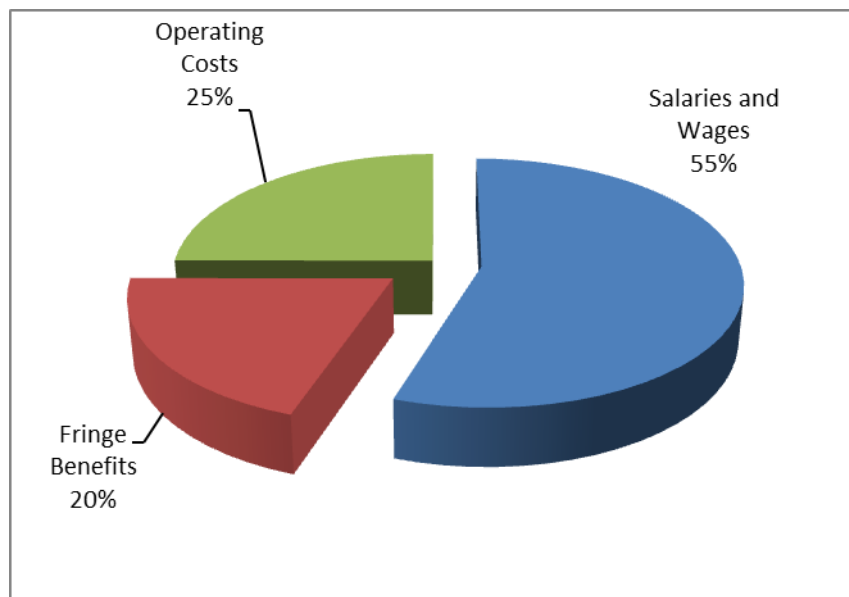
The mission of the Fire Marshall division is to protect lives and property through fire prevention. We will accomplish this through enforcement of the North Carolina Fire Prevention Code and offering public education programs.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	120,989	119,383	120,012	0.5%
Fringe Benefits	43,078	43,471	43,262	-0.5%
Operating Costs	43,661	53,563	54,313	1.4%
Capital Outlay		-		0.0%
Total	207,728	216,417	217,587	0.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	2.25	2.25	2.25	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Review Plans & Issue Permits w/in 5 Days	95%	98%	98%	98%
Respond to Incidents w/in 1 hour	99%	99%	99%	99%
Complete Fire Inspections w/in 5 Days	80%	95%	95%	95%
Review Em. Mgt. Facility Plans w/in 5 Days	N/A	95%	98%	98%

The Fire Marshal budget increase of .5% has remained relatively flat as compared to FY15/16.





Public Safety - Communications

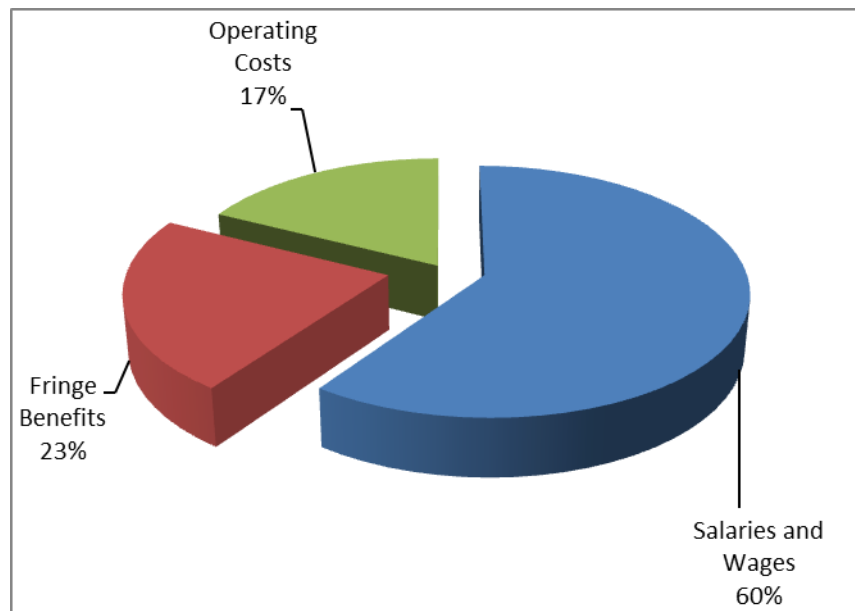
Our mission is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	600,441	602,973	649,396	7.7%
Fringe Benefits	235,309	239,182	245,163	2.5%
Operating Costs	124,599	245,565	190,808	-22.3%
Capital Outlay		-	-	0.0%
Total	960,349	1,087,720	1,085,367	-0.2%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	15	15	15	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Dispatch all 911 Calls w/in 90 Seconds	169	171	90	90
Provide Complete/Accurate EMD Instruct	98%	98%	98%	98%
Provide Complete/Accurate EFD Instruct	N/A	99.5%	98%	98%
Answer 911 Calls w/in 10 Seconds	99%	99%	99%	99%

The E-911 communications budget has remained relatively flat from fiscal year 2015-16 as compared to fiscal year 2016-17.



Solid Waste



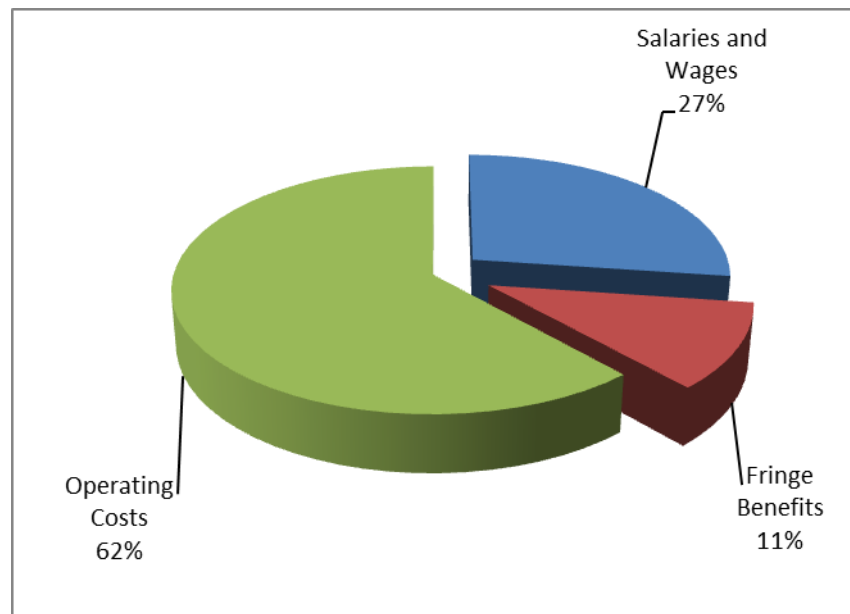
The mission of the Solid Waste division is to protect the environment and Moore County citizens through a convenient, highly organized and efficient system of solid waste recycling, collection and disposal services.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	554,412	552,815	560,540	1.4%
Fringe Benefits	416,067	282,282	230,348	-18.4%
Operating Costs	1,192,637	1,252,399	1,272,103	1.6%
Capital Outlay	222,769	-	250,000	0.0%
Total	2,385,885	2,087,496	2,312,991	10.8%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Achieve "Good" or "Very Good" on Survey	92%	90%	97%	97%
% Increase in Recyclables	3%	5%	8%	8%
Lost Time Accidents	1	2	Zero	Zero

The Solid Waste budget is increased in the upcoming year mainly due to capital outlay and the purchase of a trash compactor.





Planning and Community Development

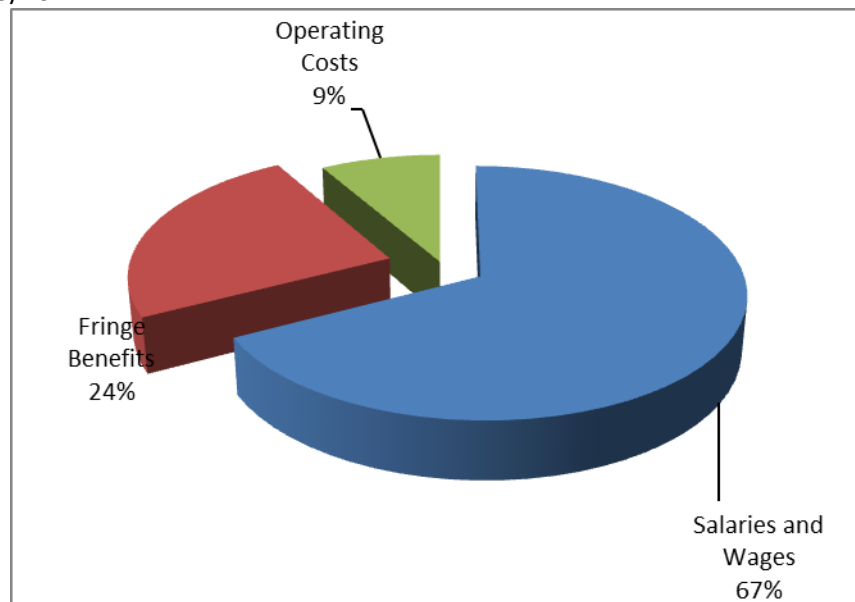
The mission of the Planning and Community Development Department (P&CD) is to protect the rights, health, safety and general welfare of the citizens of Moore County by the prudent enforcement of the zoning, subdivision, road naming and State Building Code. The department also provides Community Development services in order to improve the quality of life for Moore County residents.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	647,807	661,725	612,351	-7.5%
Fringe Benefits	225,792	239,692	220,542	-8.0%
Operating Costs	60,740	66,241	76,393	15.3%
Capital Outlay		-		0.0%
Total	934,339	967,658	909,286	-6.0%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	13.5	13.0	12.0	-7.7%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Review Subdivision Plats w/in 3 days	95%	98%	95%	95%
% of Survey Responses Strongly Positive	96%	90%	90%	90%
Serve at Least 10 People With Housing Asst.	62	28	19	19
Inspections per Inspector per Week	41	41	40	40

The Planning and Community Development Budget is funded with a decrease in 1 FTE for FY16/17 as compared to FY15/16.





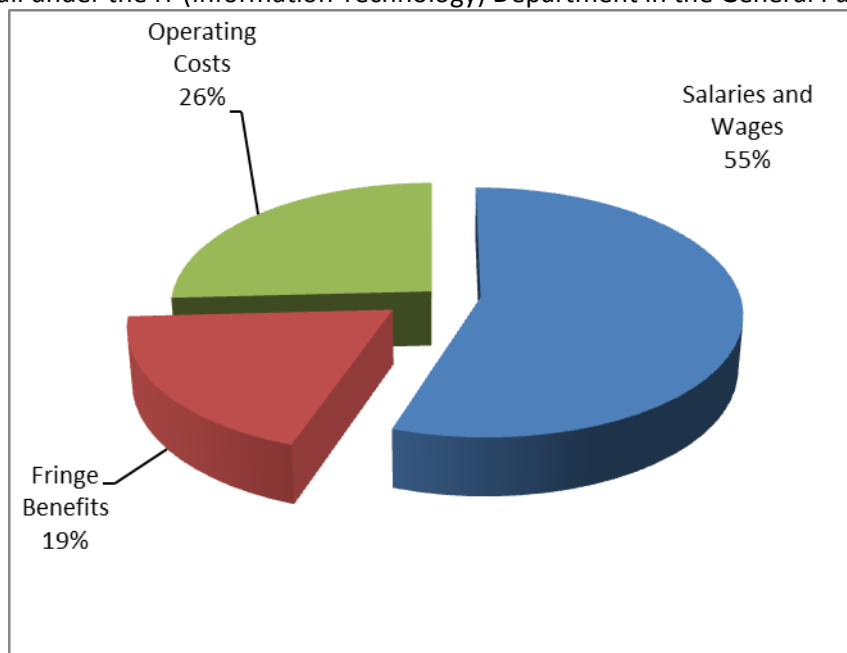
The mission of Moore County GIS is to establish a foundation of geographic information to support community decision-making. GIS provides the technological vision and leadership to deploy appropriate spatial technologies that will contribute towards an enriched community. GIS supports the operations of local government wherever spatial technology can contribute towards increased efficiencies, increased effectiveness, and reduced costs.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	101,435	160,568	162,134	1.0%
Fringe Benefits	45,693	56,594	55,724	-1.5%
Operating Costs	62,462	75,433	75,873	0.6%
Capital Outlay		-		0.0%
Total	209,590	292,595	293,731	0.4%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Complete Citizen Map & Analysis Requests 48 hrs	90%	90%	90%	90%
Respond to Addressing Requests in 24 hrs	97%	95%	95%	95%
Provide Uninterrupted GIS Web Service	95%	95%	95%	95%
Provide Daily Updates to GIS Customers	100%	100%	100%	100%

This department has remained relatively flat as compared to FY14/16 budget process and has recently added the ability to perform water and sewer modeling as well as Pictometry and Oblique Imagery. With FY16/17 GIS will fall under the IT (Information Technology) Department in the General Fund.





Cooperative Extension

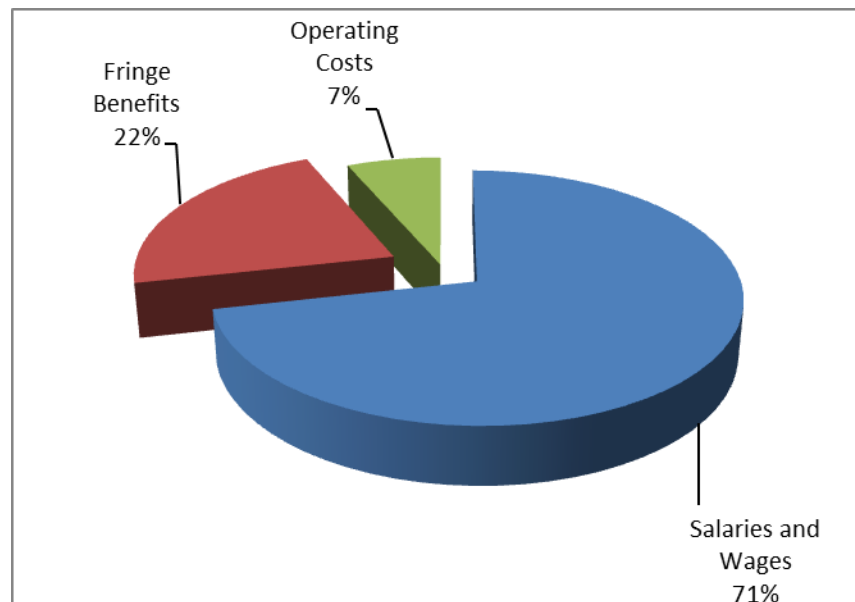
North Carolina Cooperative Extension Service is an educational partnership helping people put research-based knowledge to work for economic prosperity, environmental stewardship and an improved quality of life.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	148,765	186,982	188,431	0.8%
Fringe Benefits	44,146	69,603	57,660	-17.2%
Operating Costs	9,919	17,312	17,312	0.0%
Capital Outlay		-		0.0%
Total	202,830	273,897	263,403	-3.8%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	7	6	6	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of Family and Consumer Science Education Participants Adopting Practices	81%	60%	80%	80%
% of Livestock and Forage Producers Adopting Management Practices	70%	70%	70%	70%
% of 4-H Participants Showing Improvements in school, leadership, etc.	85%	85%	85%	85%
% of Pesticide Applicators Receiving Recertification Training	97.9%	85.0%	95%	95%

The Cooperative Extension Department decreased due to fringes being decreased in the budget from NC State.



Soil and Water Conservation District



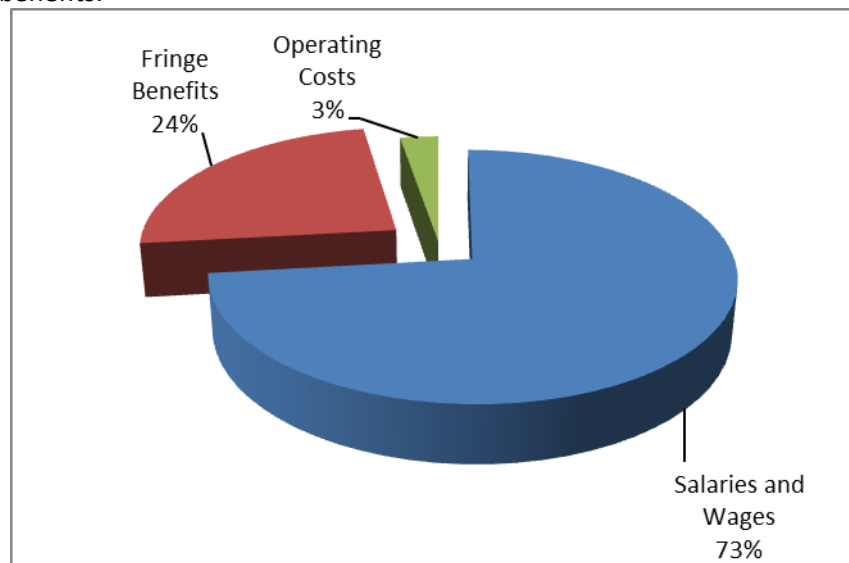
The mission of the Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, education and financial assistance.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	156,150	158,376	159,639	0.8%
Fringe Benefits	53,118	52,700	52,441	-0.5%
Operating Costs	3,427	5,924	5,924	0.0%
Capital Outlay		-		0.0%
Total	212,695	217,000	218,004	0.5%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Acres Drilled by District Drillers	2,300	2,200	1,800	1,600
# of Participants in Conservation Ed Prgms.	1,200	1,000	1,000	1,000
% of Fed/State Cost Share Dollars Used	100%	99.5%	99.5%	100%
# Acres Utilizing Best Mngt. Practices	7,000	5,000	5,000	5,000

The Soil and Water Conservation District has an increase of .5% over FY15/16 in salary and wage costs and associated fringe benefits.





Health Department

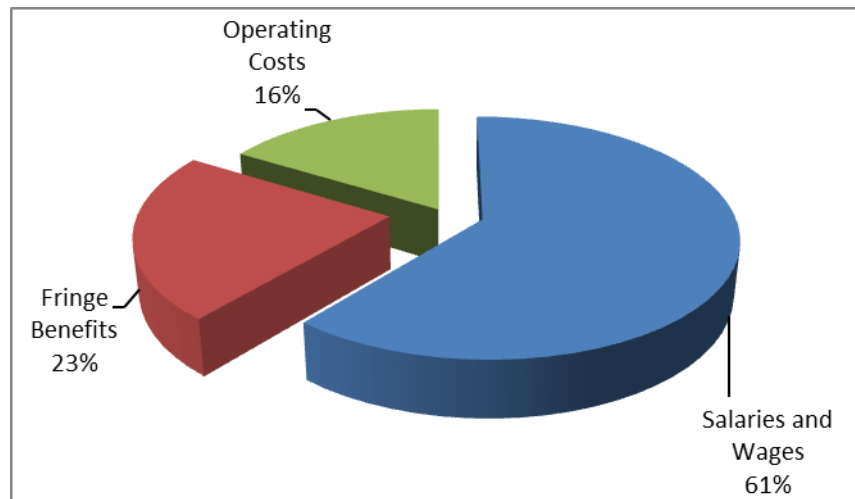
The mission of the Moore County Health Department is to promote health through prevention and to control disease and injury.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	2,241,340	2,280,085	2,205,315	-3.3%
Fringe Benefits	831,802	875,269	816,197	-6.7%
Operating Costs	536,867	580,255	589,335	1.6%
Capital Outlay	39,741	42,487	46,018	0.0%
Total	3,649,750	3,778,096	3,656,865	-3.2%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	51.5	50.5	46.5	-7.9%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of Communicable Disease Outbreaks Responded to w/in 1 hour	100%	100%	100%	100%
% of Food and Lodging Inspections Comp.	100%	100%	100%	100%
% of Septic System Requests w/in 3 days	100%	100%	100%	100%

The Health Department's budget decrease is mainly attributed to decreases in personnel.



Social Services



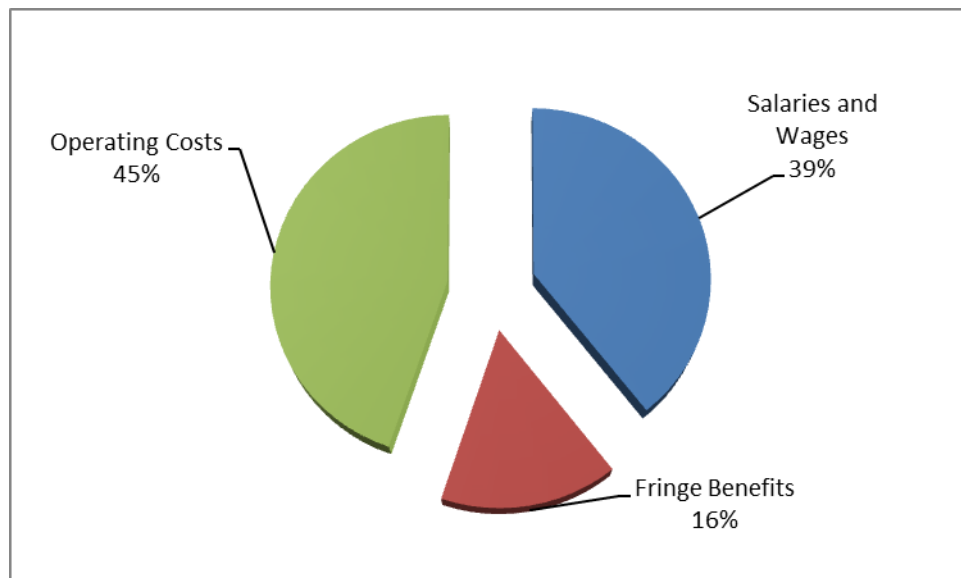
The mission of the Moore County Department of Social Services is to promote quality of life, dignity, and respect for all citizens of Moore County through excellence in social and economic service provision, community education and resource development.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	3,927,679	3,951,798	3,910,330	-1.0%
Fringe Benefits	1,511,542	1,598,277	1,565,473	-2.1%
Operating Costs	5,053,074	5,853,364	4,453,070	-23.9%
Capital Outlay	31,497	-		0.0%
Total	10,523,792	11,403,439	9,928,873	-12.9%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	102	99	98	-1.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% of CPS Responses Complete by Mandate	98%	99%	100%	100%
% of APS Responses Complete by Mandate	100%	100%	100%	100%
% of Inc. Main. Applic. Complete by Mand.	100%	100%	97%	97%
Maintain less than 12% Turnover	25%	18%	12%	12%

The Social Services Department has a reduction in operating costs budgeted for FY16/17.





Child Support

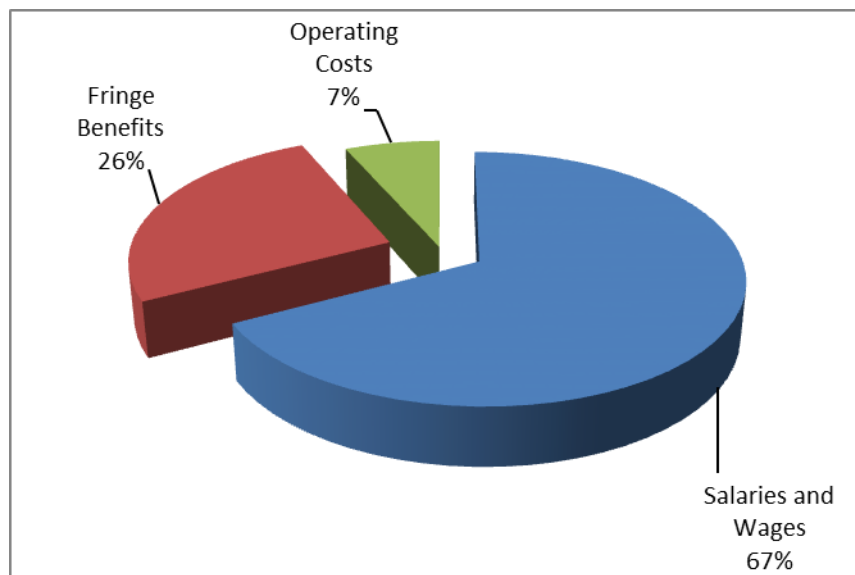
Professionally and timely establish and enforce Child Support orders to ensure that the children we serve are financially supported.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	435,271	421,327	448,400	6.4%
Fringe Benefits	166,230	165,912	173,447	4.5%
Operating Costs	27,527	43,262	44,497	2.9%
Capital Outlay		-		0.0%
Total	629,028	630,501	666,344	5.7%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	10	10	11	10.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Increase Collections by 1% Annually	0%	0%	1%	1%
Increase Annual Collection Rate by 1%	-1%	-1%	1%	1%
% of Cases with Child Support Orders Est.	90%	90%	90%	90%
% of Cases with Arrears Making Some Pay.	71%	71%	71%	71%

The Child Support budget has an increase of 5.7% over FY15/16 due to an additional FTE.



Veteran Services



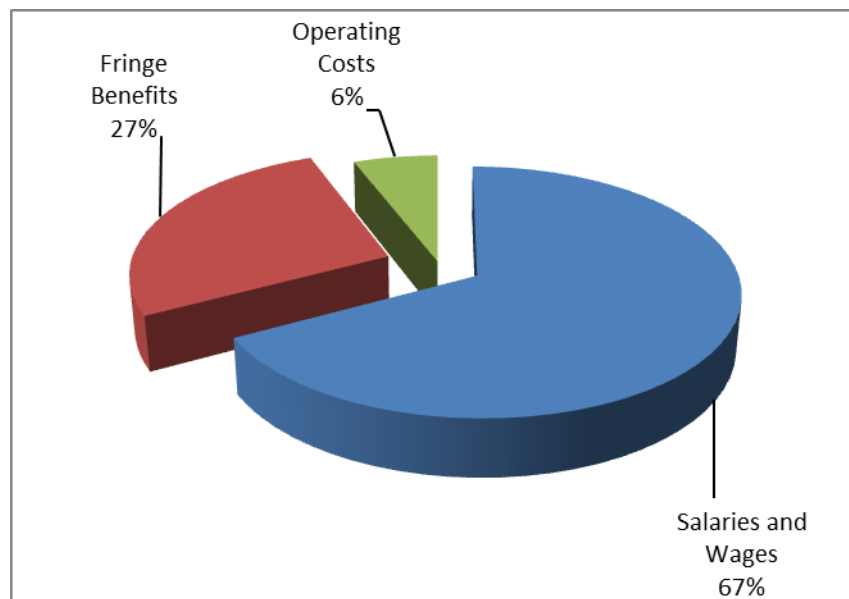
The mission of Veteran Services is to act as an advocate for and provide counseling and assistance to veterans, their dependents, and their survivors, relative to federal, state and local benefit programs based upon military service.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	116,476	116,250	116,928	0.6%
Fringe Benefits	46,713	47,177	46,784	-0.8%
Operating Costs	8,258	9,899	10,359	4.6%
Capital Outlay		-		0.0%
Total	171,447	173,326	174,071	0.4%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	3	3	3	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% Inquiries Responded to w/in 1 Day	100%	100%	100%	100%
% Increase of Outreach to Veterans	15%	15%	5%	5%
% of Claims Submitted with No Errors	100%	100%	100%	100%
Maintain Min. Caseload of 120 clients Each	100%	100%	100%	100%

The Veterans Services budget is increased from the previous year due to increased operational costs in telephone and travel and training costs.





Aging

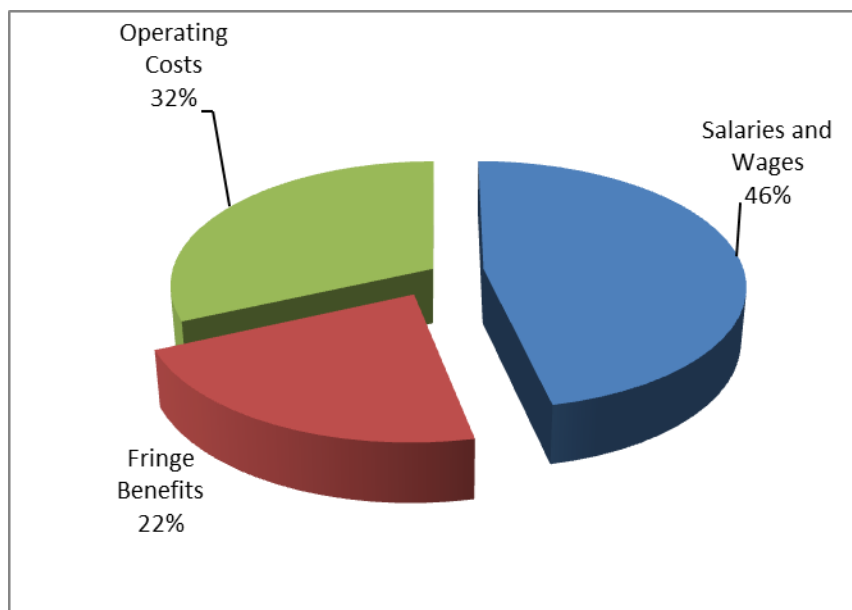
The mission of the Moore County Department of Aging is to provide services that promote the well-being of older adults.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	648,613	649,215	653,039	0.6%
Fringe Benefits	353,039	307,040	303,391	-1.2%
Operating Costs	331,101	440,738	444,243	0.8%
Capital Outlay		-		0.0%
Total	1,332,753	1,396,993	1,400,673	0.3%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	20.5	20.5	20.5	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Maintain Low Congregate Meal Over Order	1.04%	0.84%	2%	2%
Customer Satisfaction of "Very Satisfied"	79%	84%	90%	90%
RSVP Volunteer Equivalent Wages	\$ 1,300,000	\$ 1,350,000	\$ 1,500,000	\$ 1,500,000

The Aging Department budget has a slight increase and has remained flat from the previous budget year.



Library



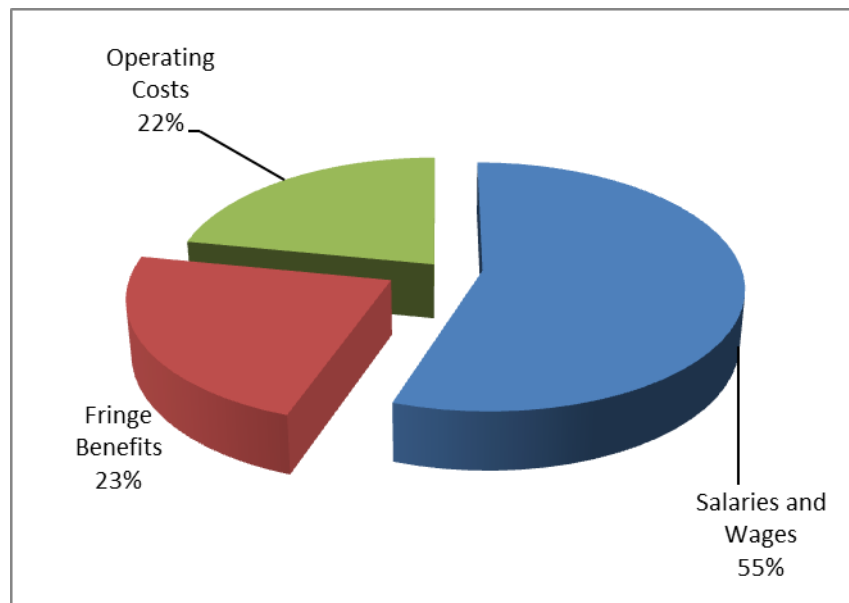
The mission of the Moore County Library is to provide visibility and accessibility to library resources for a rural area through cooperative efforts.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	294,466	294,282	311,244	5.8%
Fringe Benefits	129,870	130,766	128,541	-1.7%
Operating Costs	138,125	126,760	123,368	-2.7%
Capital Outlay		-		0.0%
Total	562,461	551,808	563,153	2.1%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	9	9	9	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
# of Registered Users	26,826	28,000	28,500	28,500
Circulation of Materials	178,275	190,000	195,000	195,000
Reference Transactions	69,778	55,000	58,000	58,000
Program Attendance	6,057	5,000	5,500	5,500

The Library's budget includes funds for Library books and other materials for patrons. The budget has a 2.1% increase over the previous year with the addition of a resource worker to salaries.





Parks and Recreation

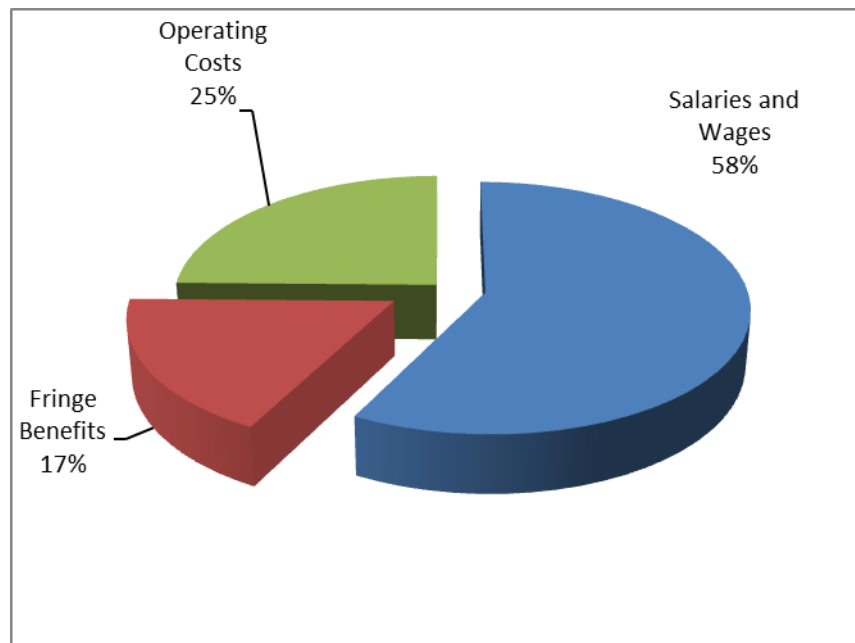
The mission of the Moore County Parks & Recreation Department is to provide leisure services to the residents of Moore County with first priority to youth and senior citizens.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	295,454	347,948	347,991	0.0%
Fringe Benefits	102,453	107,283	106,477	-0.8%
Operating Costs	121,574	149,310	149,310	0.0%
Capital Outlay		-		0.0%
Total	519,481	604,541	603,778	-0.1%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	5.0	5.0	5.0	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
% Increase in Youth Participants	2.9%	2.1%	0%	0%
% of Adult Participants Maintained	13.2%	13.4%	0%	0%
% Increase in Senior Participants	2.6%	4.6%	7%	7%
% Increase in Revenue at Hillcrest Park	56.4%	1.0%	2.5%	2.5%

The Parks and Recreation Department has a slight decrease from the prior budget year due mainly to cost of fringe benefits and decline of worker's compensation claims.



Information Technology



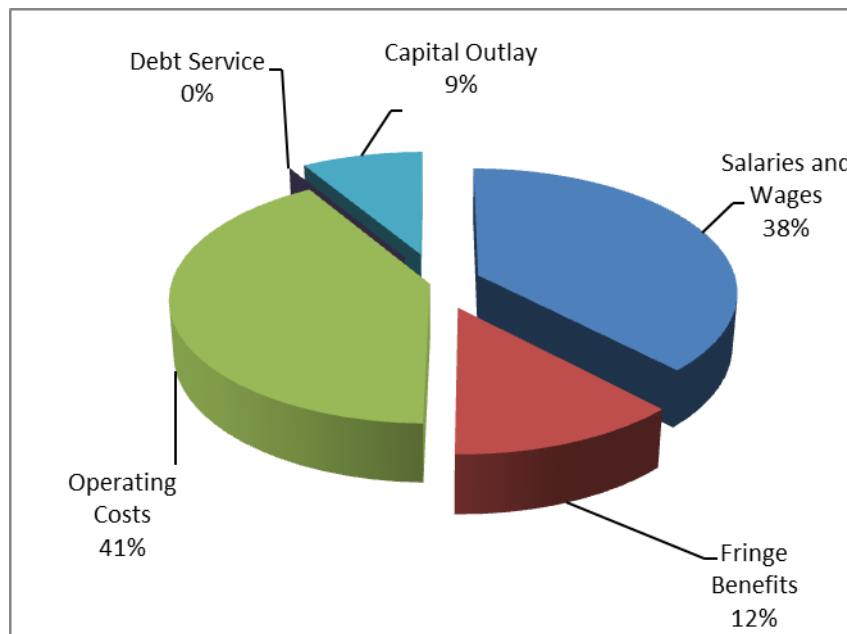
The mission of the Information Technology Department is to support Moore County Government's investment in technology as a means to enhance delivery of services to citizens and to provide convenient, reliable and efficient access to electronic governmental services.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	478,646	532,240	585,340	10%
Fringe Benefits	154,247	184,547	193,343	5%
Operating Costs	557,863	664,346	634,584	-4%
Debt Service	-	-	-	0%
Capital Outlay	91,002	58,320	134,314	130%
Total	1,281,758	1,439,453	1,547,581	8%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	8.5	10.0	12.0	20.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Wk Ord Supp Serv Requests Responded to within SLA	96%	95%	95%	95%
Enterprise systems uptime during regular wk hours	98%	99%	97%	97%
Website Updates completed within SLA	100%	100%	97%	97%
Percent of Servers with Security Updates	99%	100%	99%	99%

Information Technology has an 8% increase over FY15/16 budget in personnel and fringe increases of 2 FTE's and also increased capital outlay costs and budgeting for PC replacements in FY16/17.





Property Management

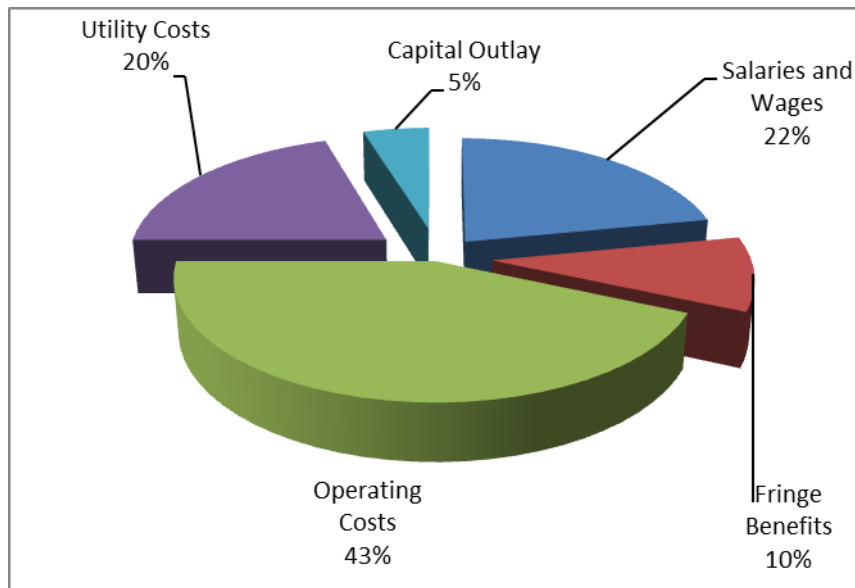
The Property Management Department's mission is to provide a prompt and efficient system of maintenance and cleanliness for County facilities and vehicles.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	878,929	927,880	940,099	1.3%
Fringe Benefits	413,230	424,442	414,121	-2.4%
Operating Costs	1,666,880	1,816,868	1,864,521	2.6%
Utility Costs	840,107	881,859	867,091	-1.7%
Capital Outlay	1,201,594	302,827	205,547	-32.1%
Total	5,000,740	4,353,876	4,291,379	-1.4%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	25	25	27	8.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Safety work orders addressed w/l 48 hours of receipt	92%	93%	95%	95%
Work orders completed w/l five (5) days	86%	88%	90%	90%
Customer Satisfaction on custodial services	97%	92%	95%	95%
Complete routine vehicle maint at 5,000 mile intervals	92%	93%	95%	95%

The decrease of 1.4% is mainly due to the decrease in vehicle purchases approved this fiscal year.



Animal Operations



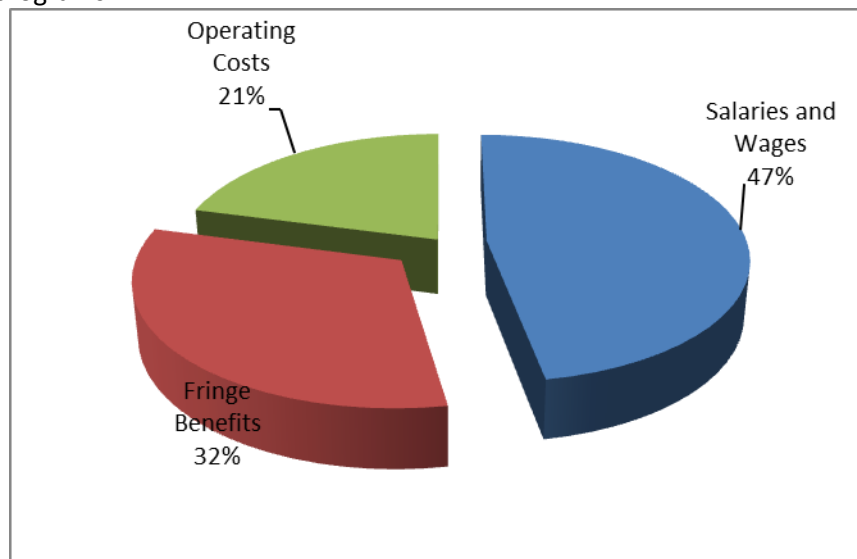
The mission of Animal Operations is to provide temporary shelter for the County's overpopulation of stray companion animals, to promote pet placement programs and education regarding pet responsibility, and to enforce State and County animal laws.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	328,626	407,194	414,155	1.7%
Fringe Benefits	280,522	271,047	279,125	3.0%
Operating Costs	259,602	175,214	183,311	4.6%
Capital Outlay		-		0.0%
Total	868,750	853,455	876,591	2.7%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	12.0	12.5	12.5	0.0%

Performance Measures	2013-14 Actual	2014-15 Actual	2015-16 Estimated	2016-17 Goal
Respond to all calls within 24 hours	New	95%	95%	95%
Minimum rabies canvasses per month	New	35	35	35
% of Bite Animals Quarantined	99%	99%	99%	99%

Animal Operations became a separate department in January 2013. They were previously included with the Health department operations. The FY16/17 budget has remained relatively flat from FY14/15. The increase in salaries and fringes is due to the cost of living adjustments. Operating costs are rising due to the care of spay and neuter programs.





Other Expenditures

The following chart shows expenditures in the General Fund that go to outside agencies including Moore County Schools, Sandhills Community College, Mental Health, the courts, grants, debt, transfers and miscellaneous expenses.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Education excluding Debt	32,907,887	32,122,458	32,808,942	2.1%
Mental Health	505,372	419,864	350,890	-16.4%
Courts	7,148	8,000	8,000	0.0%
Grants & Non-Profits	437,714	472,065	394,083	-16.5%
Annual Longevity/COLA	-	680,781	740,141	8.7%
Transfers	7,772,867	-	387,839	0.0%
Debt - Principal & Interest	10,341,515	10,104,106	10,078,626	-0.3%
Total	51,972,503	43,807,274	44,768,521	2.2%

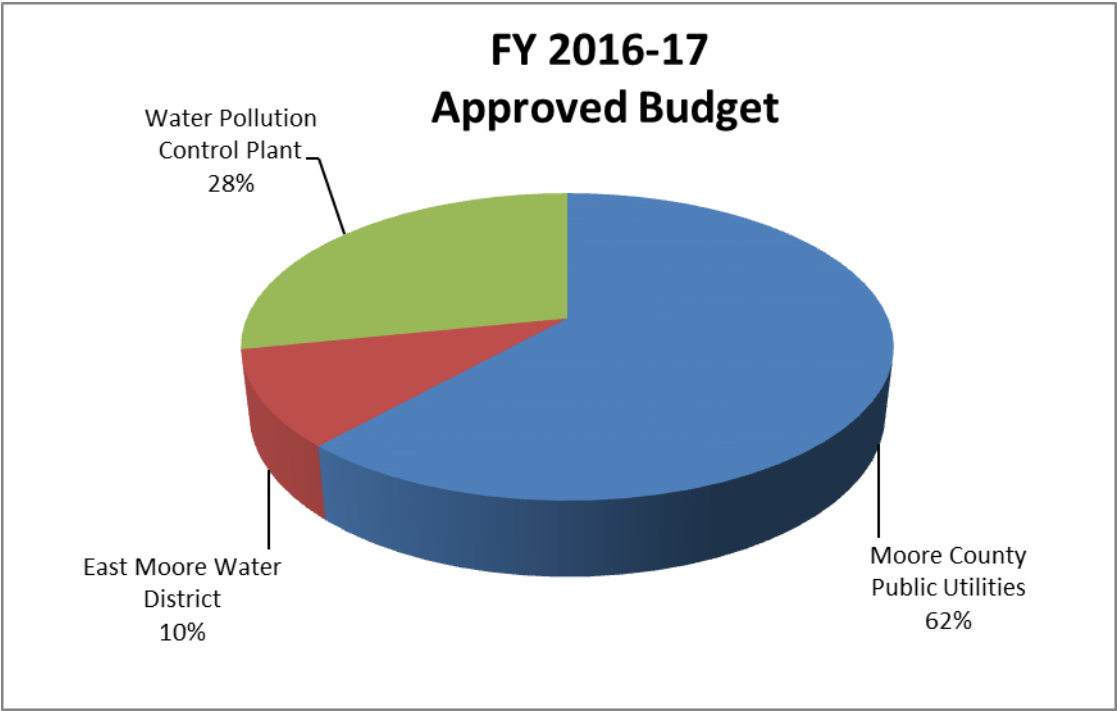
Education (excluding debt) makes up about 37% of the total general fund budget. This includes funding for Moore County Public Schools (K-12) and Sandhills Community College. Including debt Education makes up about 48% of the FY16/17 General Fund budget.

Enterprise Funds



The *Enterprise Funds* account for the departments that have sufficient revenue from fees to pay for the cost of service delivery. These funds include Moore County Public Utilities, East Moore Water District and the Water Pollution Control Plant.

The following pie chart shows the percentage breakdown of the budget by fund:





Enterprise Funds

The following is a presentation of revenues in the Enterprise Fund. It includes actual "audited" revenues received for FY 2013-14 and FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

Enterprise Fund Revenues	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Moore County Public Utilities	\$ 10,514,735	\$ 9,584,944	\$ 9,478,646	\$ 10,138,489	6.96%
East Moore Water District	\$ 1,724,037	\$ 1,707,990	\$ 1,557,900	\$ 1,662,600	6.72%
Water Pollution Control Plant	\$ 4,708,546	\$ 4,764,238	\$ 4,340,898	\$ 4,639,254	6.87%
Total	\$ 16,947,318	\$ 16,057,172	\$ 15,377,444	\$ 16,440,343	6.91%

The following is a presentation of expenditures in the Enterprise Fund. It includes actual "audited" spending for FY 2013-14 and FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

Enterprise Fund Expenditures	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Moore County Public Utilities	\$ 10,128,136	\$ 9,703,427	\$ 9,478,646	\$ 10,138,489	6.96%
East Moore Water District	\$ 2,112,068	\$ 2,130,529	\$ 1,557,900	\$ 1,662,600	6.72%
Water Pollution Control Plant	\$ 4,216,976	\$ 4,256,584	\$ 4,340,898	\$ 4,639,254	6.87%
Total	\$ 16,457,180	\$ 16,090,540	\$ 15,377,444	\$ 16,440,343	6.91%

Moore County Public Utilities

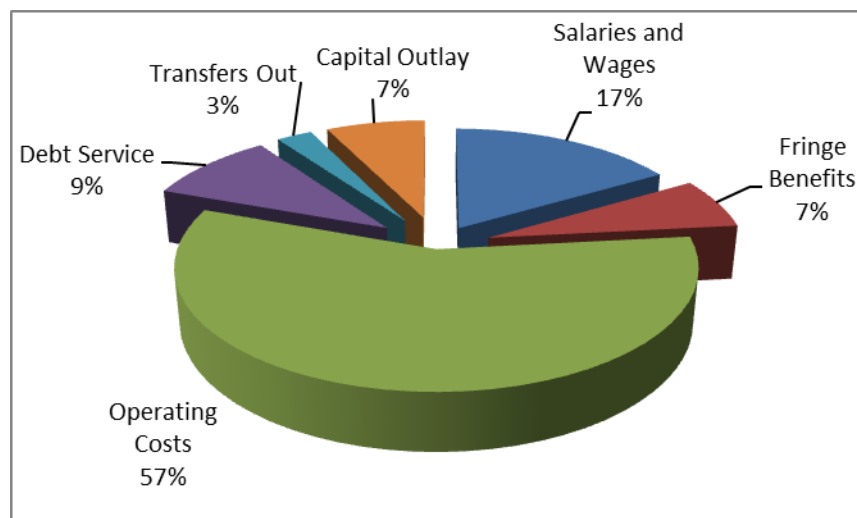


This fund accounts for water services provided by the County of Moore. The utility fund structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	1,532,091	1,674,303	1,682,118	0.5%
Fringe Benefits	664,223	685,243	682,593	-0.4%
Operating Costs	6,121,335	5,551,504	5,798,798	4.5%
Debt Service	967,439	987,163	965,265	0.0%
Transfers Out	397,636	265,433	266,049	0.0%
Capital Outlay	20,703	315,000	743,666	0.0%
Total	9,703,427	9,478,646	10,138,489	7.0%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	40	40	40	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	9,535,656	9,460,471	9,970,314	5.4%
Investment Earnings	388	3,175	3,175	100.0%
Miscellaneous	48,900	15,000	165,000	100.0%
Total	9,584,944	9,478,646	10,138,489	7.0%





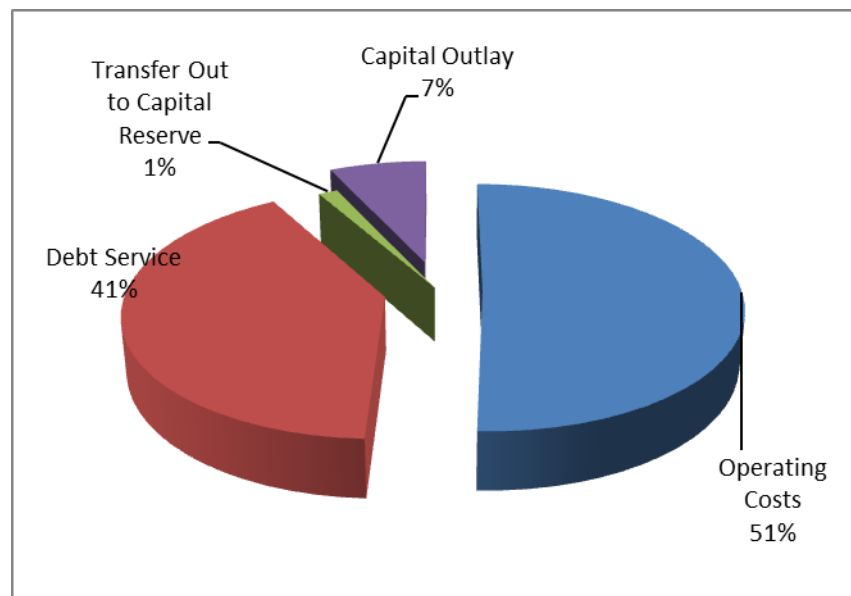
East Moore Water District

This fund was established by the County of Moore to provide water to a rural area utilizing USDA grants and loans.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operating Costs	1,576,480	830,024	842,024	1.4%
Debt Service	504,873	681,402	681,656	0.0%
Transfer Out to Capital Reserve	-	10,074	22,520	0.0%
Capital Outlay	49,176	36,400	116,400	219.8%
Total	2,130,529	1,557,900	1,662,600	6.7%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	1,707,958	1,557,900	1,662,600	6.7%
Transfer from EMWD Capital Fund	-	-	-	0.0%
Total	1,707,958	1,557,900	1,662,600	6.7%



Water Pollution Control Plant

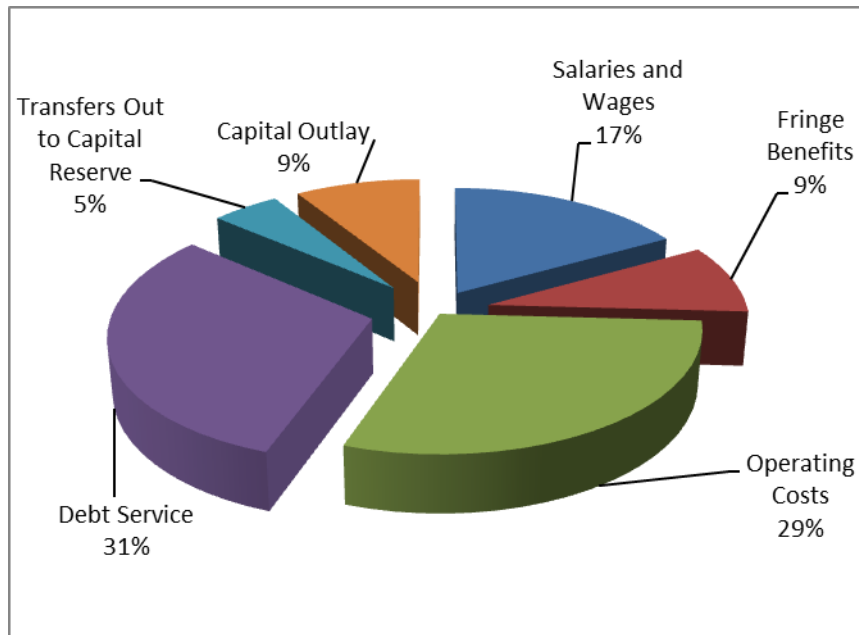


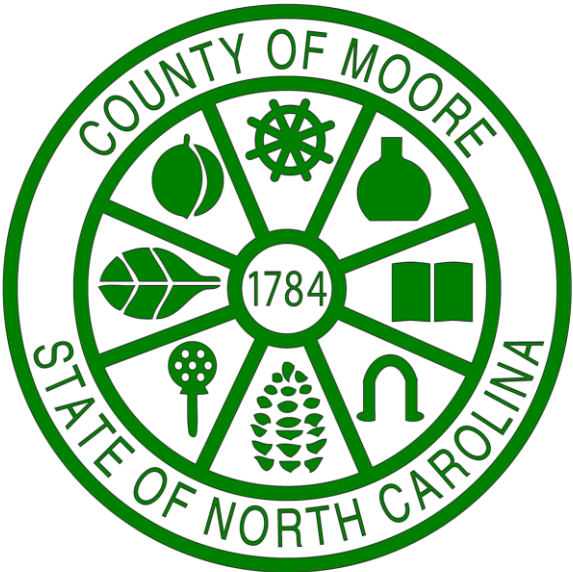
This fund accounts for the sewer services provided to the County of Moore. The utility structure is designed to produce sufficient revenues to cover all operating expenses including debt service and maintenance.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	596,202	766,046	784,703	2.4%
Fringe Benefits	383,800	580,238	415,175	-28.4%
Operating Costs	1,696,431	1,274,387	1,366,684	7.2%
Debt Service	1,438,692	1,460,820	1,431,856	0.0%
Transfers Out to Capital Reserve	70,000	14,407	225,836	0.0%
Capital Outlay	71,458	245,000	415,000	69.4%
Total	4,256,583	4,340,898	4,639,254	6.9%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	19	19	19	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	4,764,238	4,340,898	4,639,254	6.9%
Investment Earnings	-	-	-	0.0%
Total	4,764,238	4,340,898	4,639,254	6.9%



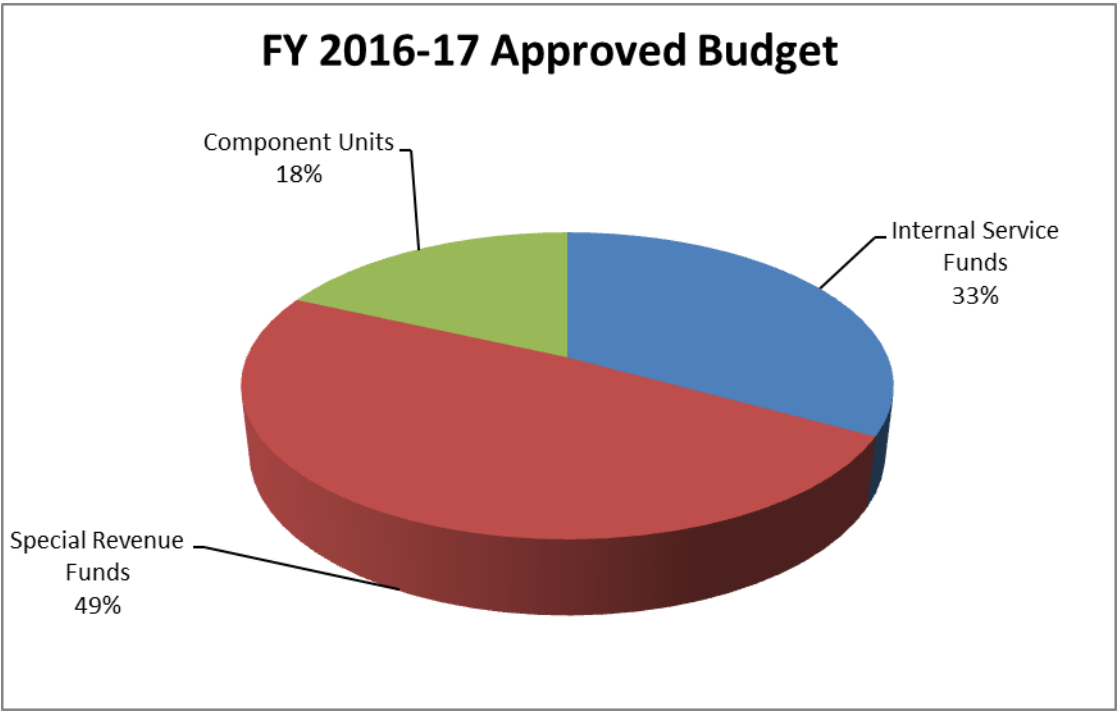


Other Funds



The *Other Funds* account for all other funds for the County of Moore. These funds include the internal service funds of Self Insurance. Other funds included here are the special revenue funds of Emergency Medical Service, E-911 Telephone, Transportation Service, Fire Districts and Soil and Water Conservation. The component unit funds of the Convention and Visitor’s Bureau and Airport are also included in this section.

The following is a chart that shows expenditures by the type of fund:





Other Funds

The following is a presentation of revenues in the Other Funds. It includes actual “audited” revenues received for FY 2013-14 and FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

Other Fund Revenues	FY 2013-14 Actual	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Internal Service Funds	\$ 8,357,980	\$ 8,414,389	\$ 8,541,217	\$ 8,296,542	-2.86%
Special Revenue Funds	\$ 11,214,463	\$ 10,923,451	\$ 11,261,833	\$ 12,225,067	8.55%
Component Units	\$ 4,936,136	\$ 3,895,077	\$ 5,377,712	\$ 4,552,128	-15.35%
Total	\$ 24,508,579	\$ 23,232,917	\$ 25,180,762	\$ 25,073,737	-0.43%

The following is a presentation of expenditures in the Other Funds. It includes actual “audited” spending for FY 2013-14 and FY 2014-15, the original adopted budget for FY 2015-16, and the approved FY 2016-17 Budget. The percent change refers to the change from FY 2015-16 to FY 2016-17.

Other Fund Expenditures	FY 2013-14 Actual	FY 2013-14 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Internal Service Funds	\$ 8,575,021	\$ 7,376,988	\$ 8,541,217	\$ 8,296,542	-2.86%
Special Revenue Funds	\$ 11,250,846	\$ 11,291,286	\$ 11,261,833	\$ 12,225,067	8.55%
Component Units	\$ 4,598,999	\$ 3,761,842	\$ 5,377,712	\$ 4,552,128	-15.35%
Total	\$ 24,424,866	\$ 22,430,116	\$ 25,180,762	\$ 25,073,737	-0.43%

Risk Management

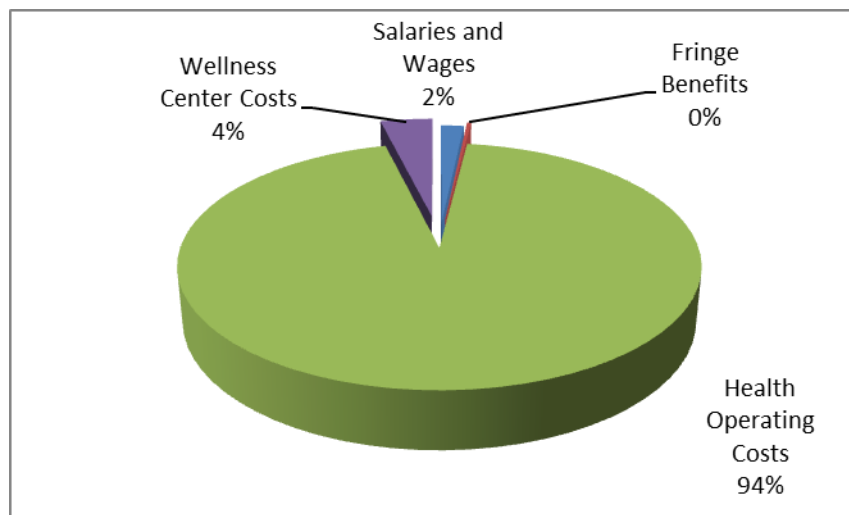


This fund was established to account for risk management operations, which includes all insurance activities and the employee wellness program.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	56,709	56,046	138,799	147.7%
Fringe Benefits	18,428	18,370	25,128	36.8%
Health Operating Costs	7,009,393	8,063,992	7,814,338	-3.1%
Wellness Center Costs	292,458	402,809	318,277	0.0%
Total	7,376,988	8,541,217	8,296,542	-2.9%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	1	1	1	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Employer Contributions	5,127,520	5,422,200	5,443,200	0.4%
Nonemployer Contributions	1,019,171	1,089,689	1,131,270	3.8%
Insurance Reimbursements	353,197	-	63,195	0.0%
Worker's Comp Premiums	351,784	349,876	349,762	0.0%
Worker's Comp Claims	700,544	687,023	613,645	0.0%
Liability & Property Insurance	219,200	219,180	218,881	-0.1%
Life Insurance	110,610	120,440	122,557	1.8%
Unemployment Insurance	122,096	100,000	100,496	0.0%
Wellness Assessment	254,056	402,809	253,536	0.0%
Unemployment Insurance - NC	156,212	150,000	-	0.0%
Total	8,414,390	8,541,217	8,296,542	-2.9%





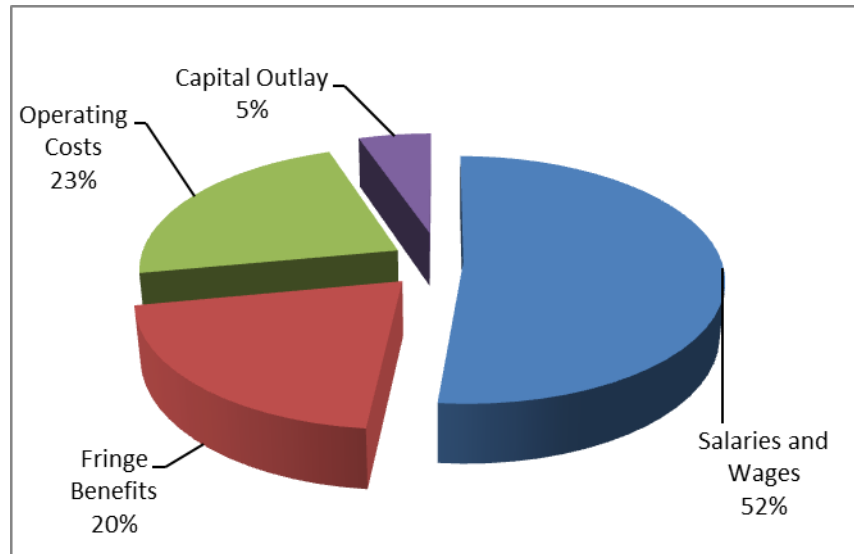
Emergency Medical Services

This fund is used to account for all County Emergency Medical services funded by the \$0.03 Advanced Life Support Tax.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	3,367,188	3,266,088	3,414,836	4.6%
Fringe Benefits	1,297,180	1,339,275	1,354,718	1.2%
Operating Costs	1,606,594	1,477,107	1,503,708	1.8%
Capital Outlay	407,846	350,000	350,000	0.0%
Total	6,678,808	6,432,470	6,623,262	3.0%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	66.75	72.75	71.75	-1.4%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Adv Life Support Tax	2,469,348	2,369,115	3,529,922	49.0%
EMS Consultant Insurance Reimb	3,180,413	2,940,000	2,803,340	-4.6%
Medicaid Cost Reimbursements	254,491	290,000	290,000	0.0%
Appropriated Fund Balance		833,355	-	-100.0%
Total	5,904,252	6,432,470	6,623,262	3.0%



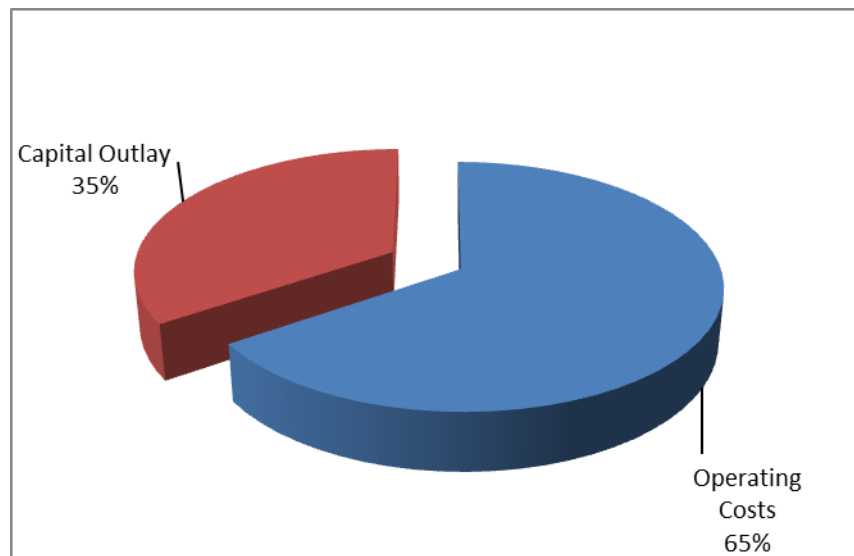
E-911



This fund accounts for all the funds the County receives from the E-911 surcharge on phone bills. The use of these funds is regulated by the State.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operating Costs	221,595	304,406	270,684	-11.1%
Capital Outlay	-	108,989	142,711	30.9%
Total	221,595	413,395	413,395	0.0%
Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
E911 PSAP Revenues	428,350	413,395	413,395	0.0%
Interest	3,576			0.0%
Appropriated Fund Balance		-	-	0.0%
Total	431,926	413,395	413,395	0.0%



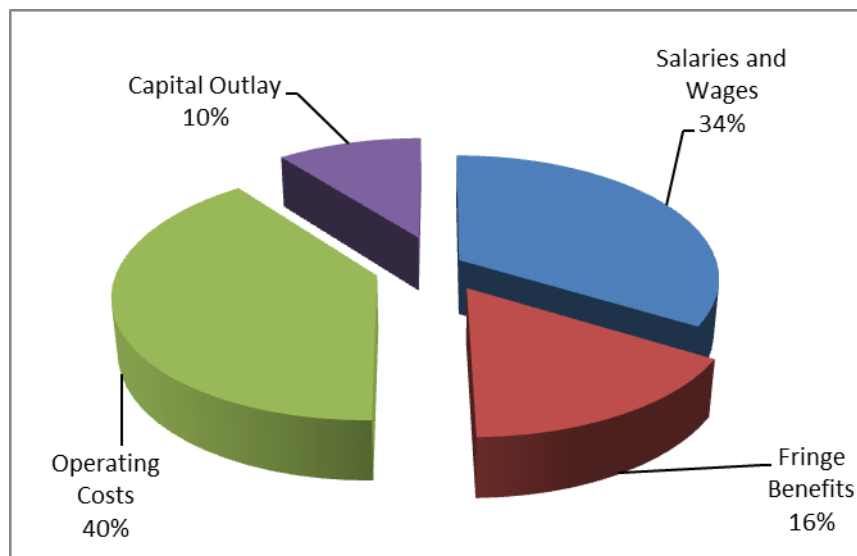


Transportation Services

This fund accounts for all the revenues and expenditures related to the Moore County Transportation Services division.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	390,701	392,315	403,269	2.8%
Fringe Benefits	165,150	183,232	192,902	5.3%
Operating Costs	493,964	481,901	475,596	-1.3%
Capital Outlay	2,595	4,938	126,750	2466.8%
Total	1,052,410	1,062,386	1,198,517	12.8%
Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	13.50	13.00	13.00	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	630,975	669,062	666,102	-0.4%
Sale of Assets	52,882	-	10,000	0.0%
Restricted Intergovernmental	383,913	393,324	522,415	32.8%
Other	123			0.0%
Total	1,067,893	1,062,386	1,198,517	12.8%



Soil and Water Conservation

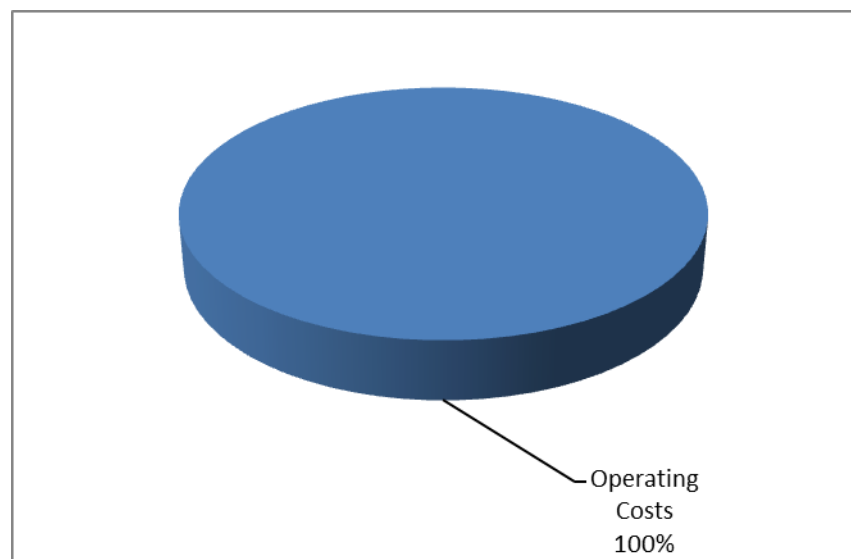


This fund accounts for the operational expenses of the Soil and Water Conservation Board. It includes revenues from charges for services and a matching State grant.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Operating Costs	11,596	21,918	21,271	-3.0%
Capital Outlay	20,755	-		0.0%
Total	32,351	21,918	21,271	-3.0%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	-	-	-	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	17,542	18,318	17,671	-3.5%
Sale of Assets	5,523			0.0%
State Matching Grant	3,600	3,600	3,600	0.0%
Total	26,665	21,918	21,271	-3.0%





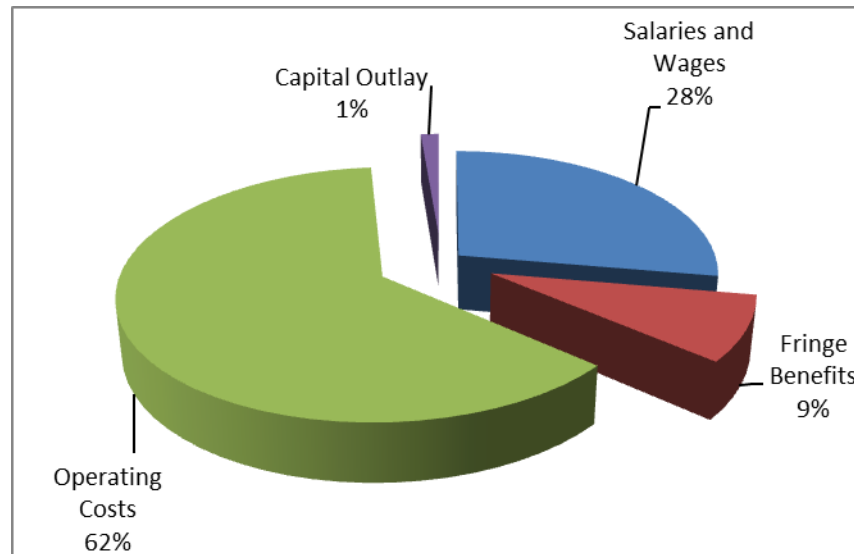
Convention and Visitor's Bureau

The Convention and Visitor's Bureau was created by the North Carolina General Assembly to provide governance of the hotel occupancy tax. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	400,190	414,500	426,665	2.9%
Fringe Benefits	122,716	129,604	131,015	1.1%
Operating Costs	805,619	934,466	962,850	3.0%
Capital Outlay	2,999	16,000	20,000	25.0%
Total	1,331,524	1,494,570	1,540,530	3.1%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	6.5	6.5	6.5	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Occupancy Tax	1,278,128	1,331,570	1,388,030	4.2%
Appropriated Retained Earnings	-	25,000	25,000	0.0%
Other Income	101,308	138,000	127,500	-7.6%
Total	1,379,436	1,494,570	1,540,530	3.1%



Airport Authority

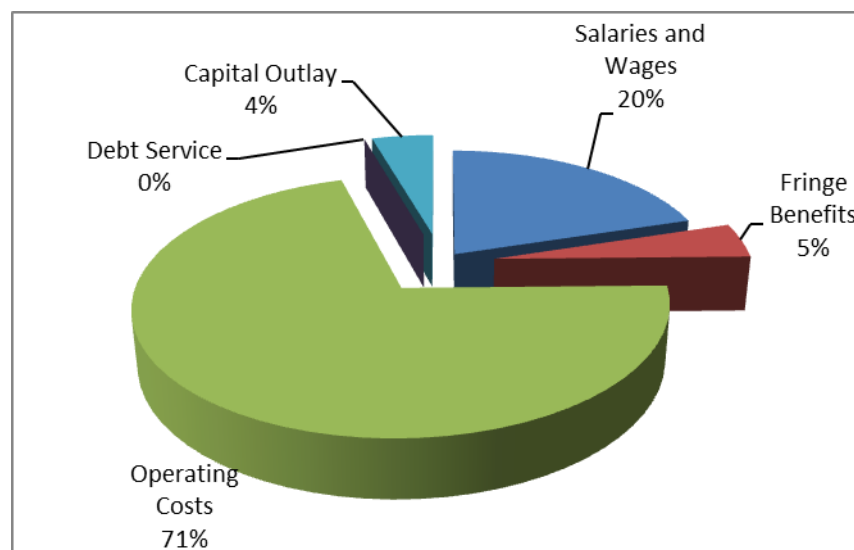


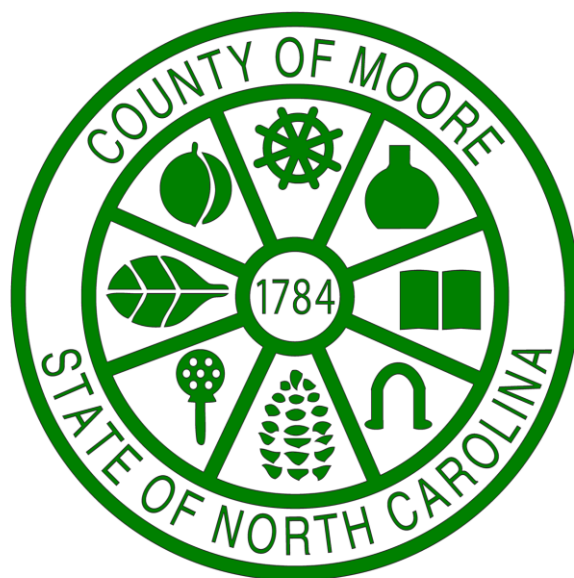
The Moore County Airport is owned by Moore County and governed by the Airport Authority. Moore County maintains financial records on behalf of this component unit.

Expenditures	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Salaries and Wages	503,621	635,534	608,601	-4.2%
Fringe Benefits	112,783	146,213	135,166	-7.6%
Operating Costs	1,774,118	2,768,395	2,132,831	-23.0%
Debt Service	39,796	156,000	-	0.0%
Capital Outlay	-	177,000	135,000	-23.7%
Total	2,430,318	3,883,142	3,011,598	-22.4%

Personnel	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Full Time Equivalent Positions	16.5	16.5	16.5	0.0%

Revenues	FY 2014-15 Actual	FY 2015-16 Budget	FY 2016-17 Approved	Percent Change
Charges for Services	2,358,768	3,508,274	2,775,884	-20.9%
Interest	1,556	2,000	2,000	0.0%
Transfers In	141,668	162,114	-	-100.0%
Appropriated Retained Earnings	-	205,254	228,214	11.2%
Other	13,650	5,500	5,500	0.0%
Total	2,515,642	3,883,142	3,011,598	-22.4%





Performance Measures



This section will show each of the Moore County departments and their critical measures. It will include a short narrative of what services they provide to the citizens of Moore County, the revenue sources and expenditures budgeted for FY15/16, the budgeted staffing positions and a critical measure they are tracking each month. It includes the Department Director contact information. This same information can be found on the Moore County website at www.moorecountync.gov by clicking on the Departmental Performance Measures Link from the County home page for any year you may be requesting information. FY16/17 is available on the County website but only shows one month of detail, so we have included FY15/16 in this section for historical purposes.

Moore County Department of Aging/Senior Enrichment Center

Department Narrative:

The Moore County Department of Aging provides many services - nutrition, transportation, in-home aide, RSVP, SHIP, and resources for family caregivers - to Moore County citizens aged 60 and over. Residents aged 50 and over will enjoy participating in a variety of programs and recreational activities at the Senior Enrichment Center. Volunteer instructors and peer-led groups provide an opportunity to learn a new skill (knitting, woodcarving, greeting card workshop), reconnect with friends (Maj Jongg, Canasta, Men's Bridge), or increase physical activity in their daily life (Tai Chi, fitness room, yoga, walking track). Lots of opportunities also exist to volunteer and serve the older adults of the Moore County community!

Revenue Sources FY16 Budget:

Grants	\$828,957
Fees/Donations	\$52,425
County Property Tax	\$515,611

FY16 Budgeted Staffing Positions:

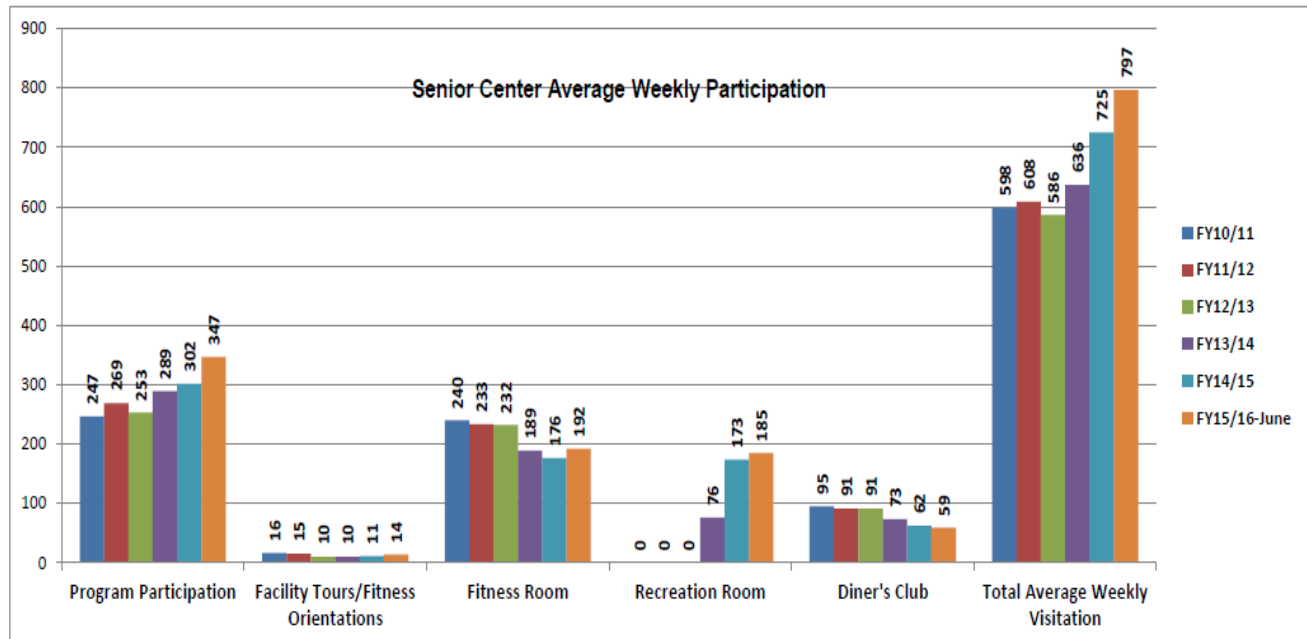
20	Full-Time
1	Part-Time

Department Director: Terri Prots

Department Director email: tprots@moorecountync.gov

Total FY16 Expenditure Budget:

\$1,396,993





Performance Measures

Moore County Department of Animal Services

Department Narrative:

The Moore County Animal Center is an open-admission shelter and the headquarters of Animal Services. The Center temporarily houses stray and unwanted companion animals. The Center also promotes the placement of adoptable pets, and provides information to Moore County owners about responsible pet care. Animal Services Officers enforce state and local laws pertaining to domestic animals. Officers also provide a number of services including rabies clinics, microchipping and connecting the owners of fertile pets with spay and neuter assistance. The shelter staff supports these activities and coordinates off site events to reach out to local residents. The following information reflects the changing needs of the pet community and correlates with the impact of those needs on county resources.

Revenue Sources FY16 Budget:

Fees/Donations	\$136,650
County Property Tax	\$716,805

FY16 Budgeted Staffing Positions:

11 Full-Time
3 Part-Time

Total FY16 Expenditure Budget:

\$853,455

Department Director: Brenda Sears

Department Director email: bsears@moorecountync.gov

Animal Operations												
Month	Dog and Cat Intake - Total all Sources	Owner Surrender - Dogs	Owner Surrender - Cats	% Intake - Owner Surrenders	Adoptions	Rescues	Return to Owner	Total Live Release (Adopt + Rescues + RTO)	Number Euthanized	Total Field Calls For Service	# that are Animal Bite	# that are Cruelty/ Neglect
14-Jan	192	56	28	44%	50	44	24	118	70	96	16	16
14-Feb	187	35	22	30%	43	44	23	110	61	105	10	16
14-Mar	183	40	4	24%	40	53	16	109	80	149	15	25
14-Apr	249	48	37	34%	56	26	33	115	84	156	19	20
14-May	254	41	48	35%	62	68	7	137	71	132	14	20
14-Jun	314	60	40	32%	51	63	15	129	146	148	19	19
14-Jul	326	86	64	46%	84	98	16	198	150	164	22	14
14-Aug	271	92	42	49%	92	21	17	130	166	188	15	17
14-Sep	473	122	140	55%	62	91	39	192	250	194	14	10
14-Oct	295	65	97	55%	73	30	12	115	184	179	15	12
14-Nov	207	72	38	53%	56	56	12	124	145	153	18	13
14-Dec	187	65	40	56%	82	29	16	127	73	181	16	16
15-Jan	175	64	29	53%	80	35	19	134	46	180	12	17
15-Feb	164	50	40	55%	53	32	21	106	81	153	15	22
15-Mar	256	65	67	52%	48	64	18	130	79	200	13	14
15-Apr	218	49	44	43%	39	89	17	145	68	162	11	10
15-May	269	108	53	60%	31	115	30	176	82	154	26	12
15-Jun	382	78	103	47%	52	60	14	126	205	181	18	11
15-Jul	300	68	67	45%	77	83	20	180	144	183	19	13
15-Aug	263	58	91	57%	71	76	11	158	86	139	11	9
15-Sep	226	66	51	52%	61	72	11	144	82	170	14	14
15-Oct	240	71	64	56%	70	79	24	173	104	197	16	9
15-Nov	180	67	26	52%	44	85	20	149	43	171	12	10
15-Dec	137	32	10	31%	60	48	12	120	34	167	8	9
16 Jan	145	61	23	58%	37	74	15	126	22	164	12	26
16 Feb	126	49	15	51%	43	39	10	92	33	193	9	33
16 Mar	173	50	25	43%	34	42	22	98	53	248	19	15
16 Apr	166	54	21	45%	31	64	10	105	30	277	21	21
16 May	266	67	88	58%	53	111	9	173	60	242	43	10
16 June	301	83	69	50%	125	55	16	196	124	186	20	16
Fiscal To Date 15/16	2523	726	550	51%	706	828	180	1714	815	2337	204	185
Fiscal To Date 14/15	3223	916	757	52%	752	720	231	1703	1529	2089	195	168
Cal to Date 2016	610	214	84	49%	145	219	57	421	138	882	61	95
Cal To Date 2015	2810	776	645	51%	686	838	217	1741	1054	2057	175	150
Cal To Date 2014	3138	782	600	44%	751	623	230	1,604	1,480	1845	193	198
Cal To Date 2013	3206				798		161	959	2199			

Performance Measures



Moore County Department of Child Support/Day Reporting/Youth Services

Department Narrative:

Child Support: The Child Support Program establishes and enforces child support orders to insure that both parents support their children. The program offers five core services including location of non-custodial parents, establishing paternity for children born outside of marriage, establishing support obligations, collecting/distributing support, and enforcing support obligations. The below Child Support chart shows monthly and year to date collections information.

Day Reporting: The Day Reporting Center provides substance abuse education/treatment and cognitive behavioral intervention classes for citizens on probation who are referred to the program through the criminal justice system. Program participation provides an alternative to incarceration for the referred individuals. The below Day Reporting Center chart reflects successful program completion statistics on a monthly and year to date basis.

Youth Services: The Youth Services Program provides juvenile restitution, teen court, and psychological assessments for referred juveniles. Juvenile restitution allows youth, sentenced by the Juvenile Court system, to conduct community service and/or pay restitution for damages they have caused. Teen Court is an alternative system of justice wherein first time offenders are tried by a jury of his or her peers for misdemeanor offenses. The psychological evaluation component funds psychological evaluations required by the juvenile court counselors to help determine appropriate resources required for youth involved with the Department of Juvenile Justice and Delinquency Prevention. Staff members also conduct educational training sessions as a program component to teach youth positive coping strategies for dealing with various situations.

Revenue Sources FY16 Budget:

Child Support:	Federal Grants	\$651,192
Child Support:	CSE Collections	\$13,600
Child Support:	Application Fees	\$1,200
Child Support:	Paternity Fees	\$3,000
Day Reporting:	Contract Revenue	\$116,820
Youth Services:	JCPC Grant	\$93,624
Youth Services:	Donations	\$250

FY16 Budgeted Staffing Positions:

	Full-time	Part-time
Child Support	10	0
Day Reporting	1	0
Youth Services	1	0

Total FY16 Expenditure Budget:

Child Support	\$630,501
Day Reporting	\$116,820
Youth Services	\$93,874

Department Director: Janet Parris

Department Director email: jparris@moorecountync.gov

Day Reporting			
Successful Program Completion %			
Month	Monthly %	YTD %	Target %
Jul-15	0%	0%	70%
Aug-15	86%	73%	70%
Sep-15	0%	73%	70%
Oct-15	0%	73%	70%
Nov-15	0%	65%	70%
Dec-15	75%	67%	70%
Jan-16	40%	65%	70%
Feb-16	85%	69%	70%
Mar-16	50%	68%	70%
Apr-16	50%	67%	70%
May-16	80%	69%	70%
Jun-16	33%	68%	70%

Child Support				
Collection Month	Month- FY14/15	Month- FY15/16	YTD FY14/15	YTD FY15/16
July	\$476,757	\$481,222	\$476,757	\$481,222
August	\$447,005	\$463,355	\$923,762	\$944,577
September	\$464,909	\$451,307	\$1,388,671	\$1,395,884
October	\$463,619	\$482,906	\$1,852,290	\$1,878,790
November	\$438,352	\$492,466	\$2,290,642	\$2,371,256
December	\$480,149	\$474,258	\$2,770,791	\$2,845,514
January	\$452,085	\$424,895	\$3,222,876	\$3,270,409
February	\$447,681	\$494,770	\$3,670,557	\$3,765,179
March	\$536,242	\$567,963	\$4,206,799	\$4,333,142
April	\$532,613	\$481,282	\$4,739,412	\$4,814,424
May	\$469,648	\$502,613	\$5,209,060	\$5,317,037
June	\$495,758	\$497,441	\$5,704,818	\$5,814,478



Performance Measures

Moore County Department of NC State Cooperative Extension

Department Narrative:

Cooperative Extension provides educational programming for Moore County involving agriculture, local foods, youth/adult leadership development and healthy families. The program goals are to improve the lives of Moore County residents through detailed observation and interaction as listed in the chart.

Revenue Sources FY16 Budget:

Aerator Revenue	\$100
County Property Tax	\$273,797

FY16 Budgeted Staffing Positions:

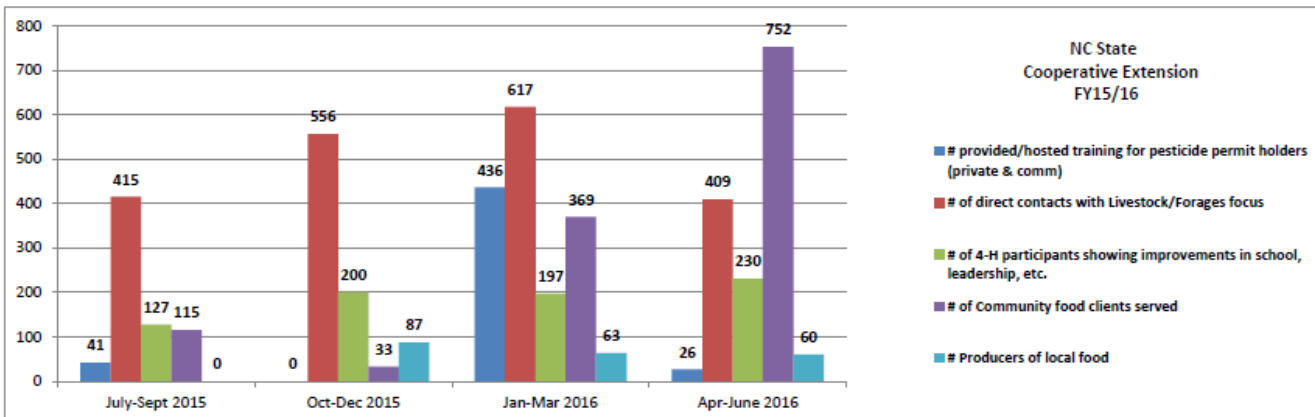
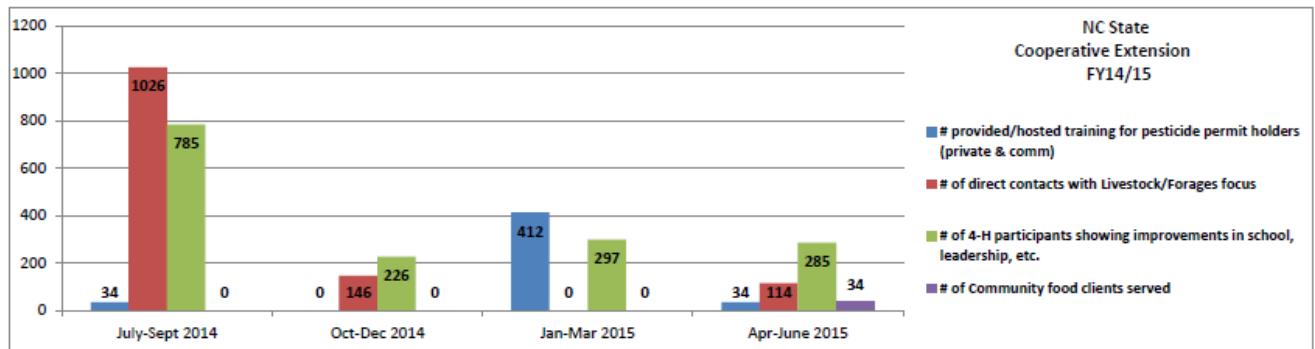
6	Full-Time
0	Part-Time

Total FY16 Expenditure Budget:

\$273,897

Department Director: Stephen Greer

Department Director email: sgreer@moorecountync.gov



Performance Measures



Moore County Department of Soil & Water Conservation

Department Narrative:

The mission of the Moore County Soil and Water Conservation District is to preserve the natural resources for all land users in Moore County by providing technical, educational and financial assistance. The number of acres that are planted using the rental equipment has shifted downward over the past couple of years. However, the number of renters has increased. This is a trend that has also shown up in the request for technical and financial assistance from our office. The size of individual farms is smaller than they once were. We have had a huge increase in the number of inquiries coming from individuals that are new to farming and are looking for ways to best manage their farm.

Revenue Sources FY16 Budget:

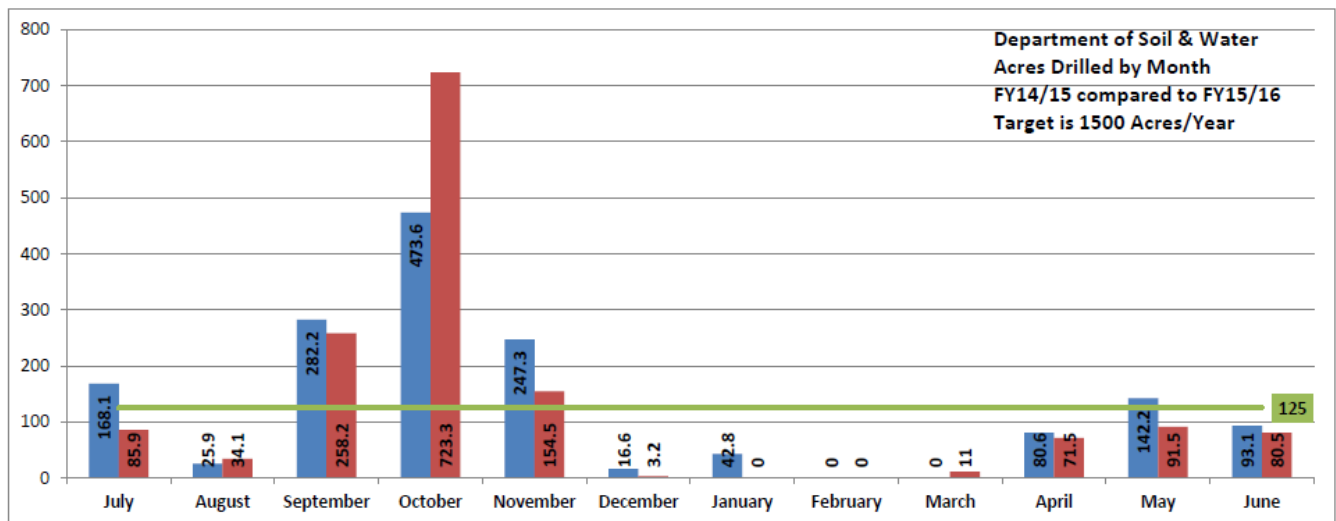
Grant	\$26,675
County Property Tax	\$190,325

FY16 Budgeted Staffing Positions:

3	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$217,000

Department Director: Jonathan Russell
Department Director email: jrussell@moorecountync.gov





Performance Measures

Moore County Register of Deeds

Department Narrative:

The Moore County Register of Deeds office provides the following public services: The recording/electronic recording of land records with website availability (<http://rod.moorecountync.gov>). Services also include the issuance of marriage licenses/on-line marriage application, certification of birth, death, marriage license in house or on-line, military discharge certificates and etc. The public can obtain certified birth certificates of individuals born in other counties in North Carolina from this office.

Revenue Sources FY16 Budget:

Fees	\$1,550,000
Automation Fund	\$62,000
Vital Records Fund	\$3,500
State Treasurer Fund	\$78,000

FY16 Budgeted Staffing Positions:

10	Full-Time
0	Part-Time

Total FY16 Expenditure Budget:

\$1,326,564

Department Director: Judy Martin

Department Director email: jmartin@moorecountync.gov

Register of Deeds - Recordings and Revenues by Month & YTD FY16					
Month	Recordings Filed	Actual MTD Revenues	Fiscal YTD Revenues FY16	FY16 Original Budgeted Revenues	YTD % Rev/FY16 Budget
Jul-15	2,064	\$201,976	\$201,976	\$1,693,500	11.93%
Aug-15	1,841	\$196,153	\$398,128	\$1,693,500	23.51%
Sep-15	1,908	\$191,671	\$589,799	\$1,693,500	34.83%
Oct-15	1,846	\$189,086	\$778,885	\$1,693,500	45.99%
Nov-15	1,683	\$180,710	\$959,595	\$1,693,500	56.66%
Dec-15	1,928	\$213,982	\$1,173,576	\$1,693,500	69.30%
Jan-16	1,473	\$148,977	\$1,322,554	\$1,693,500	78.10%
Feb-16	1,682	\$159,860	\$1,482,414	\$1,693,500	87.54%
Mar-16	1,913	\$211,328	\$1,693,742	\$1,693,500	100.01%
Apr-16	1,949	\$274,489	\$1,968,230	\$1,693,500	116.22%
May-16	1,919	\$240,083	\$2,208,313	\$1,693,500	130.40%
Jun-16	2,078	\$338,400	\$2,546,714	\$1,693,500	150.38%

Performance Measures



Moore County Library

Department Narrative:

A member of the Sandhills Regional Library System, Moore County Library is made up of five branches and one bookmobile. Branches are located in Carthage, Robbins, and Vass (open 40+ hours per week) as well as in Aberdeen and Pinebluff (open 20 hours per week). The Moore County Bookmobile operates Monday-Thursday, visiting daycare centers, schools, assisted living and retirement facilities, as well as other community stops. For a full bookmobile schedule or to view the library's online catalog, visit our website at www.srls.info. Information about upcoming programs may also be found on Moore County Library's Facebook page.

Revenue Sources FY16 Budget:

Fees/Donations	\$59,181
County Property Tax	\$492,627

FY16 Budgeted Staffing Positions:

9	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$551,808

Department Director: Alice Thomas

Department Director email: alice.thomas@srls.info

Library FY15/16					
Month	# of Items Checked out- All Branches	# of Persons/Door Count-All Branches	# of Programs	# People Attending Programs	# People Using Computers
Jul-15	15,822	13,493	69	1,513	1,705
Aug-15	12,487	10,812	45	751	1,694
Sep-15	13,715	11,841	46	507	1,739
Oct-15	13,228	11,961	66	842	1,834
Nov-15	12,570	9,500	44	423	1,338
Dec-15	12,197	9,772	51	971	1,324
Jan-16	11,283	9,314	48	561	1,370
Feb-16	12,808	10,276	60	579	1,368
Mar-16	13,597	11,203	69	1,102	1,431
Apr-16	11,197	9,860	75	1,357	1,119
May-16	12,698	10,661	68	584	1,310
Jun-16	15,083	11,478	83	1,914	1,316

Library FY14/15		
Month	# of Items Checked out-All Branches	# of Persons/Door Count-All Branches
Jul-14	15,693	13,400
Aug-14	13,217	12,079
Sep-14	13,400	11,594
Oct-14	14,185	11,764
Nov-14	10,787	8,641
Dec-14	11,548	9,267
Jan-15	11,750	10,025
Feb-15	11,686	9,178
Mar-15	13,578	11,261
Apr-15	12,519	9,944
May-15	12,494	9,981
Jun-15	14,066	11,676



Performance Measures

Moore County Department of Parks & Recreation

Department Narrative:

Moore County Parks and Recreation provides services to all citizens of Moore County by providing recreational opportunities for youth, adult and seniors. In addition, we host tournaments, special events, and offer programs and athletics throughout the year that are open to the public.

Revenue Sources FY16 Budget:

Fees/Donations/Sponsors	\$119,800
Concession Sales	\$58,000
County Property Tax	\$426,741

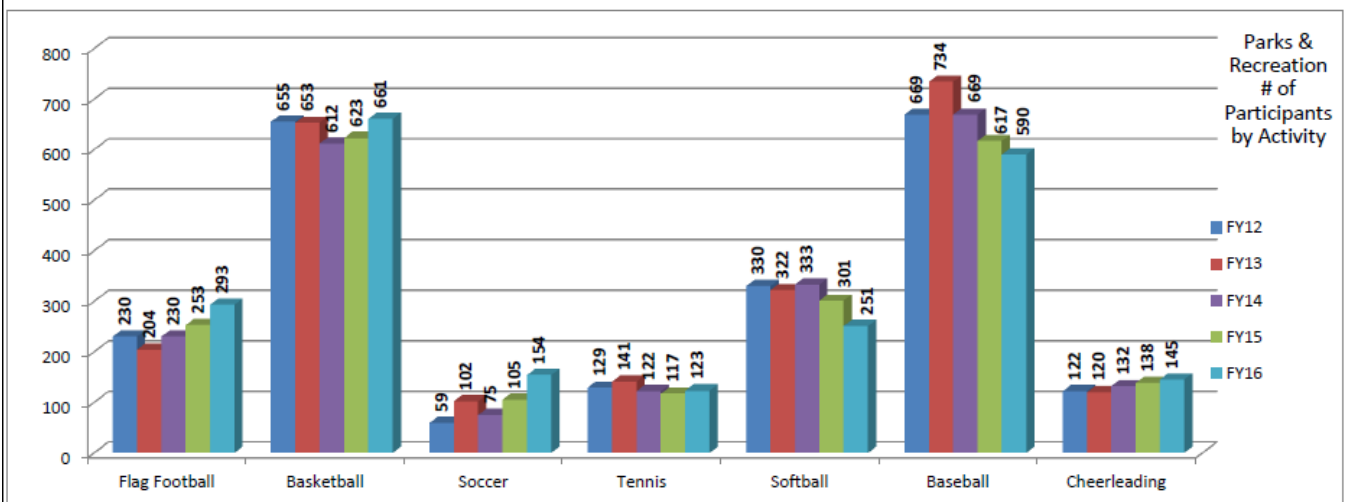
FY16 Budgeted Staffing Positions:

5	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$604,541

Department Director: Billy Ransom

Department Director email: bransom@moorecountync.gov



Parks & Recreation Concession Sales Budget vs Actual		
	Budget	Actual
FY12	\$52,000	\$59,850
FY13	\$52,000	\$54,020
FY14	\$58,000	\$47,183
FY15	\$58,000	\$59,377
FY16	\$58,000	\$50,720

Performance Measures



Moore County Department of Human Resources

Department Narrative:

The Human Resources Department, in partnership with all departments, is committed to recruiting, developing and retaining knowledgeable, customer-focused employees in a healthy and safe work environment. Therefore, the Human Resources Department tracks turnover, level of employment and length of vacancies. A consistently large number of vacancies can indicate an excessive amount of turnover and/or positions that are difficult to fill and therefore remain vacant for long periods of time. Both of these indicators alert the Human Resources Department of areas needing attention. Moore County's manpower includes 632 full time and 11 part time positions. The chart is a snapshot of each month's turnover and employment level.

Revenue Sources FY16 Budget:

County Property Tax \$249,827

FY16 Budgeted Staffing Positions:

3 Full-Time
0 Part-Time

Total FY16 Expenditure Budget: \$249,827

Department Director: Denise Brook

Department Director email: dbrook@moorecountync.gov

HUMAN RESOURCES						
FY 15/16 By Month	Employee Target Funded FTE's	Filled Positions	Vacant Positions	Month Turnover	YTD Turnover	Employment Level
Jul 15	637.5	587.5	50.0	10.0	10.0	92.16%
Aug 15	637.5	598.5	39.0	4.0	14.0	93.88%
Sep 15	637.5	592.0	45.5	13.0	27.0	92.86%
Oct 15	637.5	588.0	49.5	7.0	34.0	92.24%
Nov 15	637.5	590.0	47.5	7.0	41.0	92.55%
Dec 15	638.5	585.5	53.0	6.0	47.0	91.70%
Jan 16	638.5	579.5	59.0	9.0	56.0	90.76%
Feb 16	638.5	577.5	61.0	10.0	66.0	90.45%
Mar 16	638.5	579.5	59.0	7.0	73.0	90.76%
Apr 16	638.5	584.5	54.0	7.0	80.0	91.54%
May 16	638.5	592.5	46.0	6.0	86.0	92.80%
Jun 16	638.5	595.0	43.5	12.0	98.0	93.19%
Average		587.5	50.6	8.2		92.07%



Performance Measures

Moore County Department of Risk Management

Department Narrative:

The Moore County Risk Management Fund administers health and dental insurance and voluntary benefit products, interprets policy and program covered benefits and assists with claim resolution. In addition, the fund administers the property and liability, and workers compensation (WC) insurance coverage, coordinates the safety program, loss control, claim handling and general risk management services for County departments. Risk Management is responsible for the payment of the following: W/C Premiums, W/C Claims, Property and Liability Premium, Wellness Works Staffing Contract and all related expenses, Health and Dental Insurance Claims, Pharmacy Claims, Volunteer Benefit Products, Safety Events, Health Fair Expenditures and the Risk Manager's salary and benefits.

Experience modifier or ex mod is the adjustment of an annual insurance premium based on previous loss experience. Ex mod calculations use loss information and compare it to what is calculated to be 'average' losses for a company of similar size and line of work. NCACC uses three years of loss experience to determine the ex mod. The three years include not the immediate past year, but the three prior years. The ex mod for FY 14/15 for our policy that expired on June 30, 2015, would include loss data from July 1, 2010 to June 30, 2013. The calculated expected losses utilizes past audited payroll information for a particular employer, by classification code and State. These payrolls are multiplied by 'Expected Loss Rates' which are calculated by rating bureaus based on past reported claims cost per classification.

Revenue Sources FY16 Budget:

Health, Dental, Pharmacy Claims	\$5,422,200
Liability & Property Insurance	\$219,180
Life Insurance	\$120,440
Unemployment	\$100,000
Wellness Works	\$402,809
Worker's Compensation Premium	\$349,876
Worker's Compensation Claims	\$687,023
Unemployment Insurance	\$150,000
Non-Employer Contributions	<u>\$1,089,689</u>
Total Revenue Sources	\$8,541,217

FY16 Budgeted Staffing Positions:

1	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$8,541,217

Department Director: Denise Brook

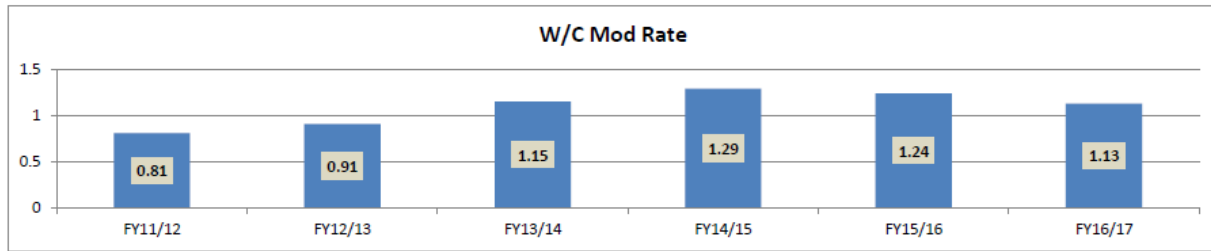
Department Director email: dbrook@moorecountync.gov

Risk Charts are continued on the next page.

Performance Measures



Moore County Department of Risk Management, continued



Risk Management Fund FY15/16			
Month	Revenue by Month	Expense by Month	Target by Month Based on Budget
Jul-15	\$698,339	\$591,273	\$711,768
Aug-15	458,084	\$1,028,314	\$711,768
Sep-15	906,158	\$792,502	\$711,768
Oct-15	457,478	\$614,565	\$711,768
Nov-15	454,547	\$713,549	\$711,768
Dec-15	1,110,563	\$563,855	\$711,768
Jan-16	445,526	\$368,568	\$711,768
Feb-16	447,272	\$558,780	\$711,768
Mar-16	881,826	\$642,356	\$711,768
Apr-16	889,536	\$433,869	\$711,768
May-16	450,024	\$740,196	\$711,768
Jun-16	675,104	\$941,808	\$711,769
Totals	7,874,456	7,989,635	8,541,217

Risk Management Fund FY14/15			
Month	Revenue by Month	Expense by Month	Target by Month Based on Budget
Jul-14	\$805,595	\$953,595	\$731,130
Aug-14	524,882	\$518,384	\$731,130
Sep-14	937,720	\$493,811	\$731,130
Oct-14	692,422	\$696,286	\$731,130
Nov-14	239,659	\$416,897	\$731,130
Dec-14	1,145,832	\$559,614	\$731,130
Jan-15	469,066	\$459,417	\$731,130
Feb-15	459,917	\$588,248	\$731,130
Mar-15	983,519	\$554,345	\$731,130
Apr-15	908,238	\$615,076	\$731,130
May-15	471,588	\$632,210	\$731,129
Jun-15	775,951	\$851,811	\$731,129
Totals	8,414,389	7,339,695	8,773,558



Performance Measures

Moore County Department of Information Technology

Department Narrative:

The Information Technology (IT) Department aligns the County's Information Technology infrastructure and systems to the business needs of the County departments. The IT department designs, implements and maintains the technology hardware, applications and programs. As County departments continue to advance in technology solutions, this requires more bandwidth (internet) and data storage.

Revenue Sources FY16 Budget:

County Property Tax \$1,439,453

FY16 Budgeted Staffing Positions:

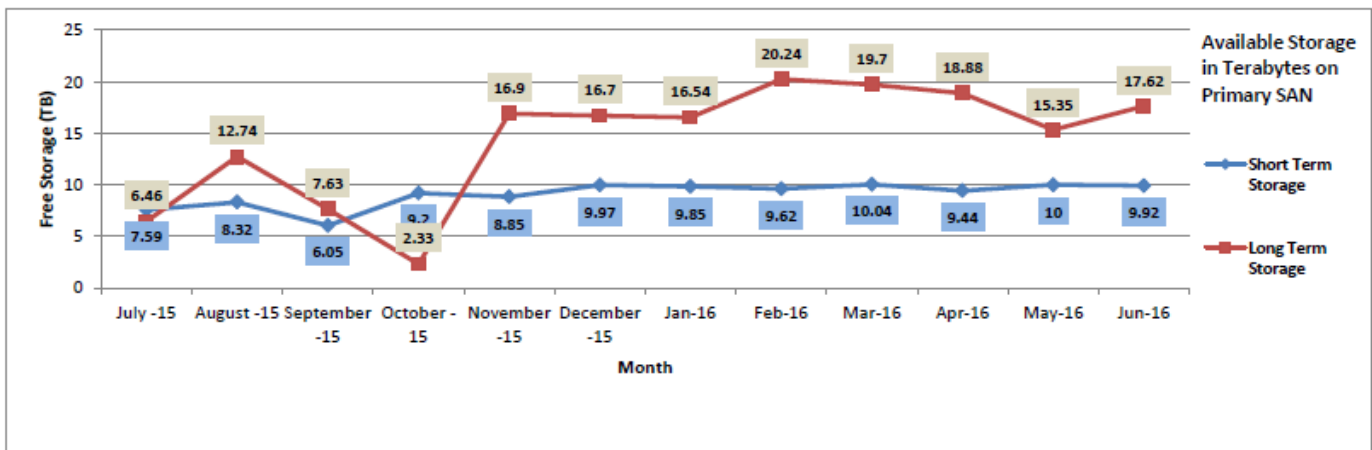
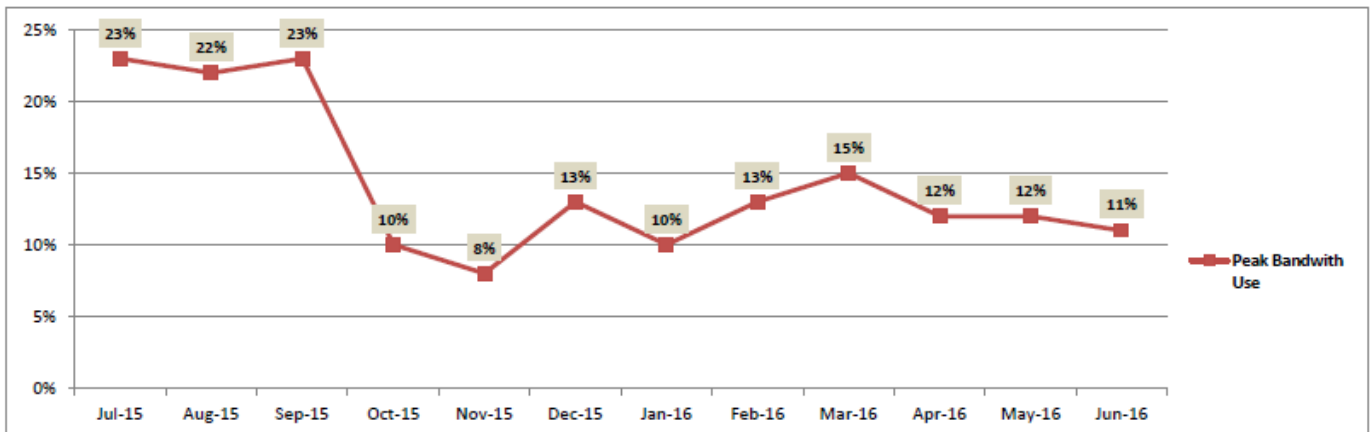
10 Full-Time

0 Part-Time

Total FY16 Expenditure Budget: \$1,439,453

Department Director: Chris Butts

Department Director email: cbutts@moorecountync.gov



Performance Measures



Moore County Department of Geographical Information Systems (GIS)

Department Narrative:

The GIS Department provides analysis and mapping services for all Moore County departments. GIS uses mapping for utility modeling, maintains necessary E-911 data and provides addressing and analytics within maps using data and aerial imagery for Moore County. Through partnerships with all the municipalities, Moore County GIS is the sole source for E-911 county-wide addressing. The department assigns new addresses or makes changes and updates to existing addresses as needed. The GIS website is used for tax information, real estate queries, land planning information, voter information and much more. GIS hosts a highly trafficked feature on the Moore County website and employs feedback and usage data to continue improving. GIS data enables users to review and display data both spatially and analytically. GIS is more than just a map!

Revenue Sources FY16 Budget:

Fees/Road Names Changes	\$2,000
E911 Services	\$40,000
Utilities Services	\$50,000
County Property Tax	\$200,595

FY16 Budgeted Staffing Positions:

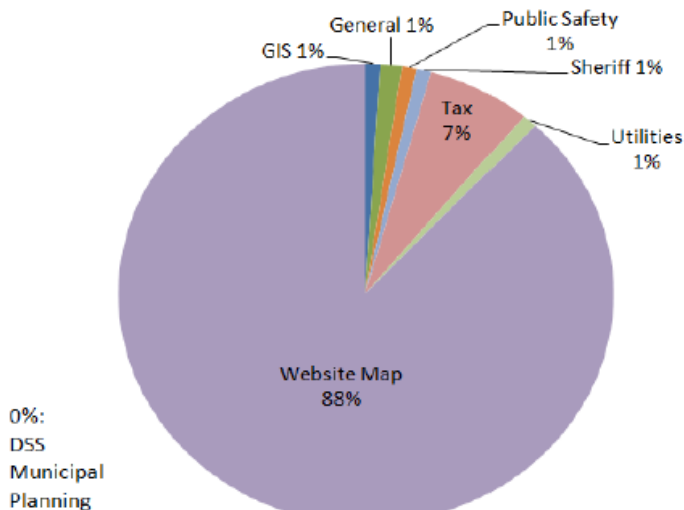
3 Full-Time
0 Part-Time

Total FY16 Expenditure Budget: \$292,595

Department Director: Rachel Patterson

Department Director email: rpatterson@moorecountync.gov

Pictometry Logins - June 2016



GIS - E-911 Address Assignment

Per Interlocal Agreement for Address Assignment with all municipalities the county assigns all address within the county

Month	Address Assigned or Adjustment	Total Addresses
Jul-15	72	59,614
Aug-15	49	59,642
Sep-15	50	59,672
Oct-15	35	59,693
Nov-15	165	59,755
Dec-15	65	59,784
Jan-16	67	59,796
Feb-16	28	59,801
Mar-16	338	60,134
Apr-16	85	60,198
May-16	63	60,215
Jun-16	77	60,273



Performance Measures

Moore County Department of Veteran Services

Department Narrative:

Veteran Services assists Veterans with the following: applying for disability compensation claims, non-service connected pension claims, disabled Veteran's Life Insurance, VA Medical System, Vocational Rehabilitation, special NCDMV Veterans License Plates, property tax relief for Veterans who are rated 100% permanent disabled, and requesting Military Service records. Moore County has a total of 10,315 Veterans.

We also assist widows and certain dependents of Veterans with the following: applying death pension claims for widows of war-time Veterans, dependent and indemnity compensation (DIC) for widows of Veterans that died as a result of a service-connected disability, applying for burial benefits, health insurance to certain eligible dependents, requests for Military service records, and applying for the NC Scholarship for children of deceased, disabled or POW/MIA Veterans.

Revenue Sources FY16 Budget:

County Property Tax \$173,326

FY16 Budgeted Staffing Positions:

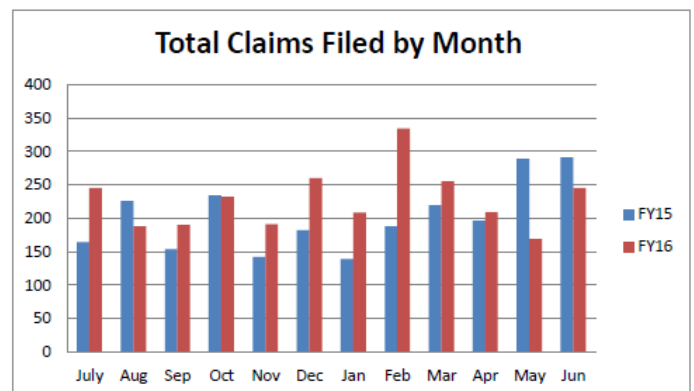
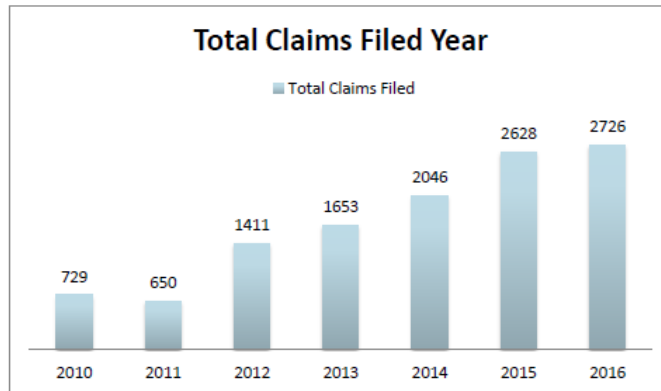
3 Full-Time

0 Part-Time

Total FY16 Expenditure Budget: \$173,326

Department Director: Jim Pedersen

Department Director email: jpedersen@moorecountync.gov

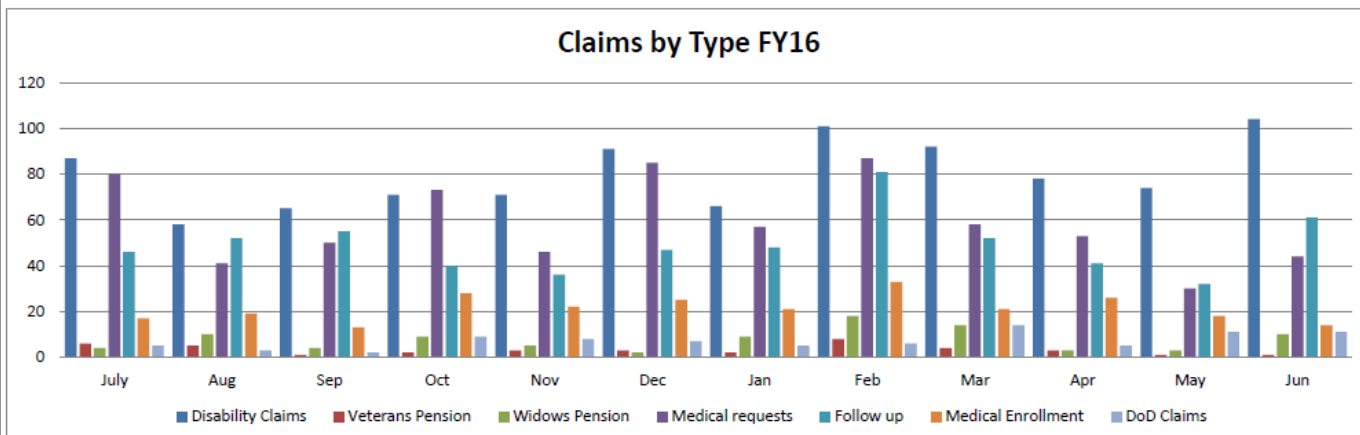
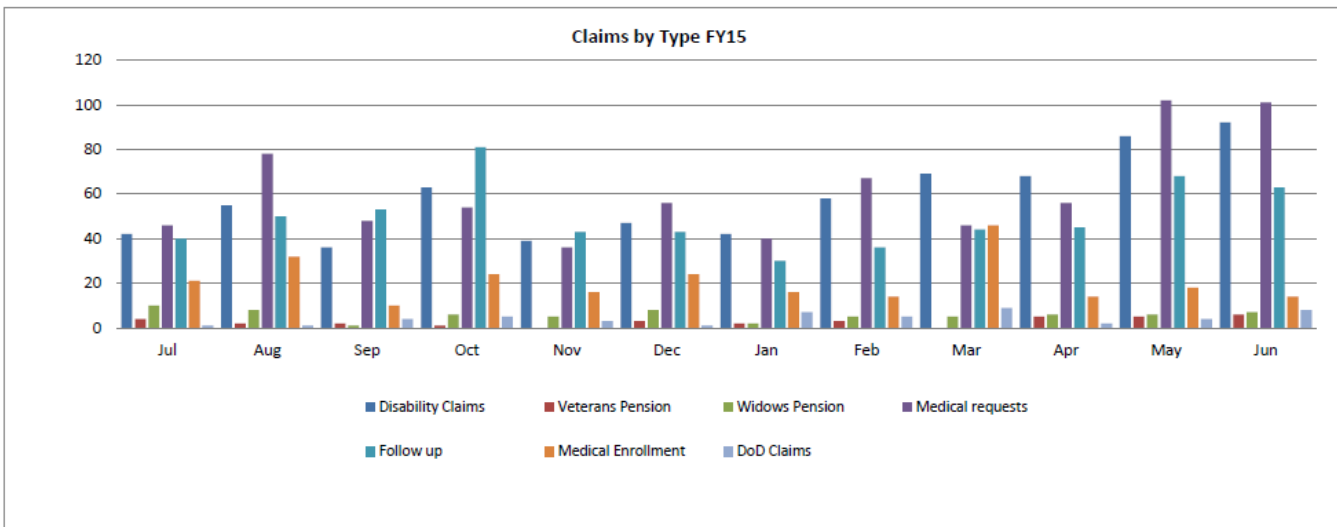


Veteran's charts are continued on the next page.

Performance Measures



Moore County Department of Veteran Services, continued



* Veteran population estimates, as of September 30, 2014, are produced by the VA Office of the Actuary (VetPop 2014). <http://www.va.gov/vetdata/Expenditures.asp>



Performance Measures

Moore County Department of Planning and Code Enforcement

Department Narrative:

Building Inspections issues all North Carolina Building Permits and provides all inspections required by the Department of Insurance for (7) seven of the (11) eleven municipalities located within Moore County. Moore County holds interlocal agreements with Carthage, Cameron, Foxfire, Robbins, Taylortown, Vass and Whispering Pines to provide these services.

Revenue Sources FY16 Budget:

Fees/Home Recovery \$444,860
County Property Tax \$522,798

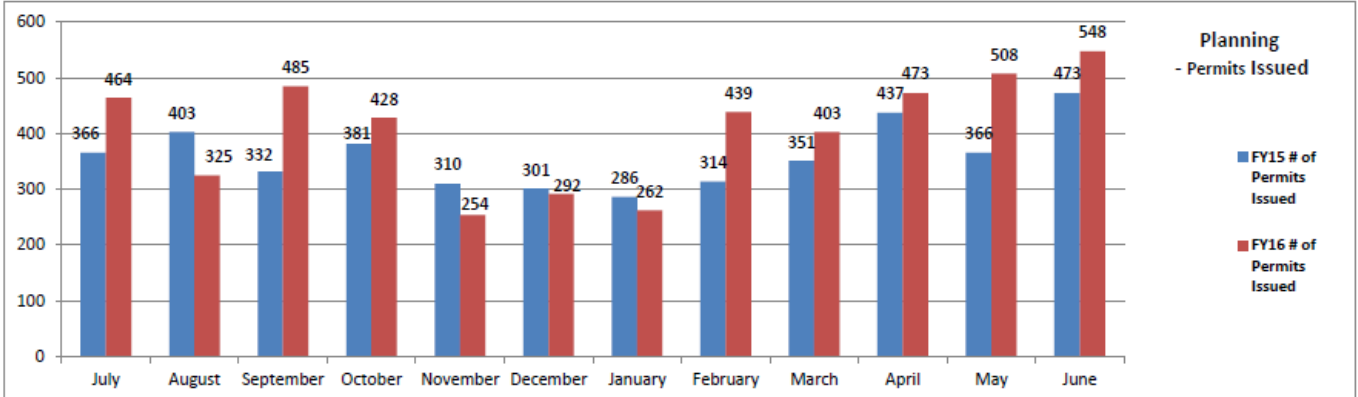
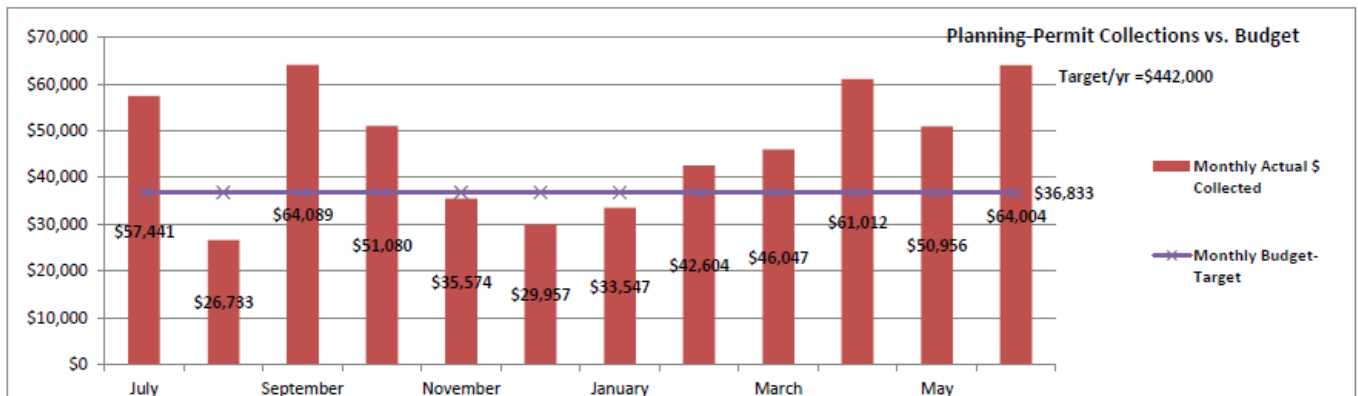
FY16 Budgeted Staffing Positions:

13 Full-Time
0 Part-Time

Total FY16 Expenditure Budget: \$967,658

Department Director: Debra Enslinger

Department Director email: denslinger@moorecountync.gov



Performance Measures



Moore County Department of Health Services

Department Narrative:

Moore County Health Department protects and promotes health through prevention and control of disease and injury. The divisions of the Health Department are: Clinical Services, Communicable Disease, Care Coordination, Health Education, Dental, Environmental Health, Women, Infant & Children (WIC) Food and Nutrition, Vital Records (Births and Deaths), Public Health Preparedness and Response and Laboratory Testing. The statistics the department provides monthly covers departmental activities compared by month and year.

Revenue Sources FY16 Budget:

Fees	\$801,122
Grants	\$766,161
County Property Tax	\$2,210,813

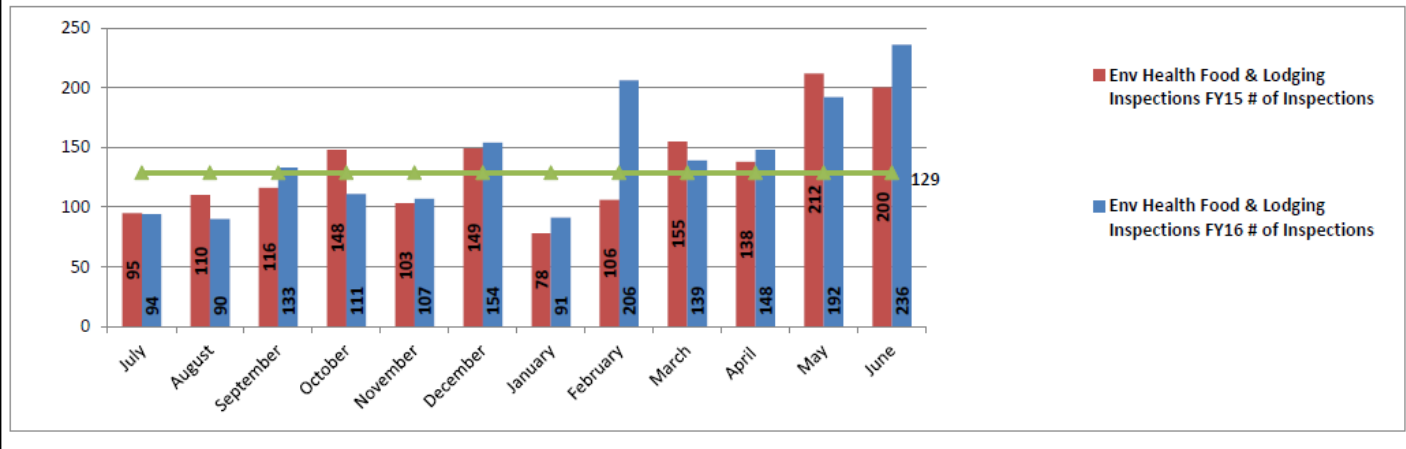
FY16 Budgeted Staffing Positions:

50	Full-Time
1	Part-Time

Total FY16 Expenditure Budget: \$3,778,096

Department Director: Robert Wittmann

Department Director email: rwittmann@moorecountync.gov



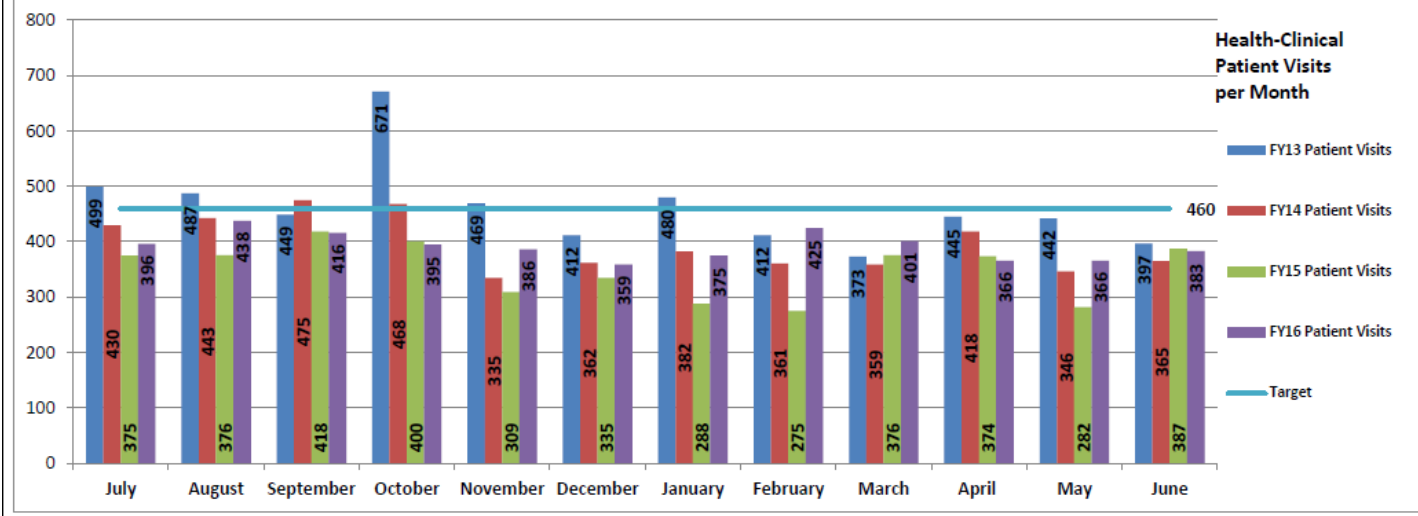
Health charts are continued on the next page.



Performance Measures

Moore County Department of Health Services, continued

Health Clinical Patient Visits					
MONTH	FY13 Patient Visits	FY14 Patient Visits	FY15 Patient Visits	FY16 Patient Visits	Target
July	499	430	375	396	460
August	487	443	376	438	460
September	449	475	418	416	460
October	671	468	400	395	460
November	469	335	309	386	460
December	412	362	335	359	460
January	480	382	288	375	460
February	412	361	275	425	460
March	373	359	376	401	460
April	445	418	374	366	460
May	442	346	282	366	460
June	397	365	387	383	460
Total	5,536	4,744	4,195	4,706	5,520



Performance Measures



Moore County Department of the Sheriff

Department Narrative:

The mission of the Moore County Sheriff's Office is to improve the quality of life for the citizens of Moore County by providing a safe community in which the citizens can live, work and prosper. This mission will be accomplished in partnership with the citizens of Moore County through the highest ethical, professional, and legal standards.

Revenue Sources FY16 Budget:

Fees	\$156,600
Grants/ABC Contract	\$151,452
County Property Tax	\$5,800,297

Total FY16 Expenditure Budget: \$6,108,349

FY16 Budgeted Staffing Positions:

77	Full-Time
0	Part-Time

Department Director: Sheriff Neil Godfrey

Department Director email: ngodfrey@moorecountync.gov

Month	# of Calls for Service	Average Response Time	Target Response Time
Jul-14	2,796	9 min, 58 sec	<11 min
Aug-14	2,610	10 min, 15 sec	<11 min
Sep-14	2,642	9 min, 28 sec	<11 min
Oct-14	2,563	9 min, 5 sec	<11 min
Nov-14	2,507	9 min, 24 sec	<11 min
Dec-14	2,611	8 min, 56 sec	<11 min
Jan-15	2,654	9 min, 20 sec	<11 min
Feb-15	2,224	10 min, 54 sec	<11 min
Mar-15	2,724	8 min, 59 sec	<11 min
Apr-15	2,405	12 min, 51 sec	<11 min
May-15	2,614	10 min, 30 sec	<11 min
Jun-15	2,758	9 min, 10 sec	<11 min

Month	# of Calls for Service	Average Response Time	Target Response Time
Jul-15	2,710	10 min, 53 sec	<11 min
Aug-15	2,775	10 min, 32 sec	<11 min
Sep-15	2,700	10 min, 47 sec	<11 min
Oct-15	2,747	10 min, 19 sec	<11 min
Nov-15	2,542	9 min, 44 sec	<11 min
Dec-15	2,771	11 min, 5 sec	<11 min
Jan-16	2,522	9 min, 3 sec	<11 min
Feb-16	2,797	8 min, 47 sec	<11 min
Mar-16	2,789	9 min, 44 sec	<11 min
Apr-16	2,676	11 min, 11 sec	<11 min
May-16	2,744	10 min, 29 sec	<11 min
Jun-16	2,678	15 min, 29 sec	<11 min



Performance Measures

Moore County Department of the Sheriff - Detention Center

Department Narrative:

The mission of the Moore County Detention Center is to provide a safe and secure environment for both inmates and staff in compliance with Federal and State regulations for the operation of a detention facility.

Revenue Sources FY16 Budget:

Fees/SSA Incentives	\$210,000
Telephone Deposits	\$53,500
Commissary/Video	\$22,000
County Property Tax	\$3,500,732

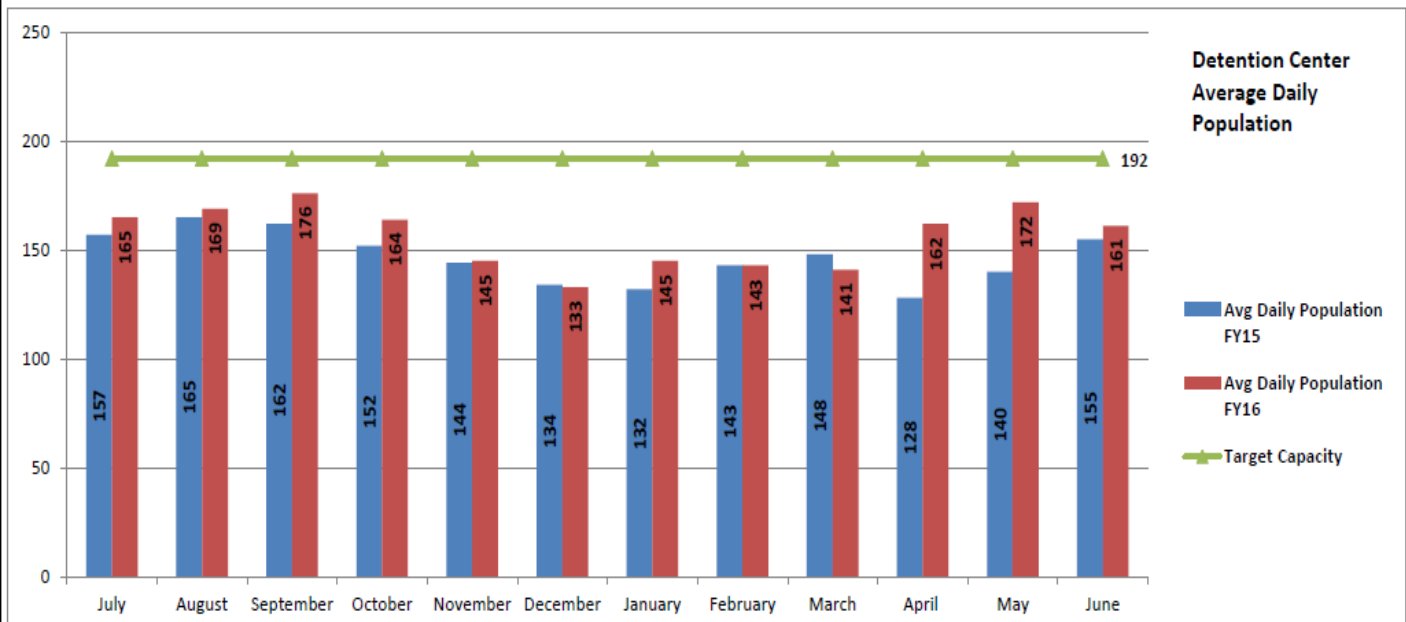
FY16 Budgeted Staffing Positions:

57	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$3,786,232

Department Director: Sheriff Neil Godfrey

Department Director email: ngodfrey@moorecountync.gov



Performance Measures



Moore County Department Emergency Services (Fund 200 - ALS Fund)

Department Narrative:

Moore County EMS (MCEMS) provides eight Paramedic level ambulances, three Paramedic level Quick Response Vehicles (QRVs) and one EMS Shift Commander vehicle responding from ten strategically located bases throughout Moore County. Moore County EMS operates on two different shift schedules of 24/48 hours as well as 12 hours. MCEMS provides advanced life support and pre-hospital emergency care for a population of approximately 90,000 in an area of 705 square miles. MCEMS provides additional paramedic coverage for large events i.e. Spring Fest, Cameron Street Fair, Robbins Farmer's Day, Carthage Buggy Festival and additional sporting events.

Revenue Sources FY16 Budget:

Fees/EMS Consultants	\$2,940,000
Medicaid Cost Reimb	\$290,000
County ALS Tax	\$2,369,115 (.02 cents/\$100 value)
Appropriated FB	\$833,355

FY16 Budgeted Staffing Positions:

72.75	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$6,432,470

Department Director: Bryan Phillips, Director; Scot Brooks, Deputy Director

Department Director email: bphillips@moorecountync.gov, sbrooks@moorecountync.gov

EMS # of Calls & Response Time FY15			
Month	Call Volume	Average Response Time	Avg Target Response Time
Jul-14	1,114	10 min, 8 sec	<10 min 59 sec
Aug-14	1,225	10 min, 12 sec	<10 min 59 sec
Sep-14	1,146	10 min, 1 sec	<10 min 59 sec
Oct-14	1,220	9 min, 50 sec	<10 min 59 sec
Nov-14	1,072	9 min, 43 sec	<10 min 59 sec
Dec-14	1,271	9 min, 49 sec	<10 min 59 sec
Jan-15	1,243	10 min, 25 sec	<10 min 59 sec
Feb-15	1,113	10 min, 44 sec	<10 min 59 sec
Mar-15	996	10 min, 22 sec	<10 min 59 sec
Apr-15	1,194	9 min, 55 sec	<10 min 59 sec
May-15	1,253	10 min, 12 sec	<10 min 59 sec
Jun-15	973	10 min, 6 sec	<10 min 59 sec

EMS # of Calls & Response Time FY16			
Month	Call Volume	Average Response Time	Avg Target Response Time
Jul-15	970	10 min, 7 sec	<10 min 59 sec
Aug-15	1,205	10 min, 8 sec	<10 min 59 sec
Sep-15	919	10 min, 3 sec	<10 min 59 sec
Oct-15	968	10 min, 23 sec	<10 min 59 sec
Nov-15	1,907	10 min, 15 sec	<10 min 59 sec
Dec-15			<10 min 59 sec
Jan-16	1,030	10 min, 45 sec	<10 min 59 sec
Feb-16	1,296	10 min, 53 sec	<10 min 59 sec
Mar-15	1,296	10 min, 53 sec	<10 min 59 sec
Apr-16			<10 min 59 sec
May-16	1,282	10 min, 40 sec	<10 min 59 sec
Jun-16	1,285	10 min, 46 sec	<10 min 59 sec



Performance Measures

Moore County Department of Public Safety Communications/Fire Marshal (General Fund 100)

Department Narrative:

The mission of Public Safety Communications is to receive, process, and dispatch appropriate emergency response agencies to all 911 calls for emergency services in Moore County. The Communications Center receives all 911 calls throughout the County and is staffed 24 hours a day, 7 days a week, 365 days a year by a minimum of three highly trained tele-communicators with Emergency Medical Dispatch, Emergency Fire Dispatch, DCI, and multiple job-related certifications.

The mission of the Fire Marshal's office is to protect lives and property through fire prevention. This is accomplished through enforcement of the North Carolina Fire Prevention Code and offering public education programs as requested. The Fire Marshal's office maintains one person on call 24 hours a day, 7 days a week, 365 days a year to respond to any fire-related incidents or investigations and citizen complaints related to code enforcement. The Fire Marshal's office has a special staff member, Friday, who is an Arson K9. Moore County is one of the few counties that has an arson canine on staff and the training for the arson dog was provided by State Farm Insurance Company and Maine Speciality Dogs in Gray, Maine.

Revenue Sources FY16 Budget:

Fire Inspection Fees	\$2,500
County Property Tax	\$1,301,637

FY16 Budgeted Staffing Positions:

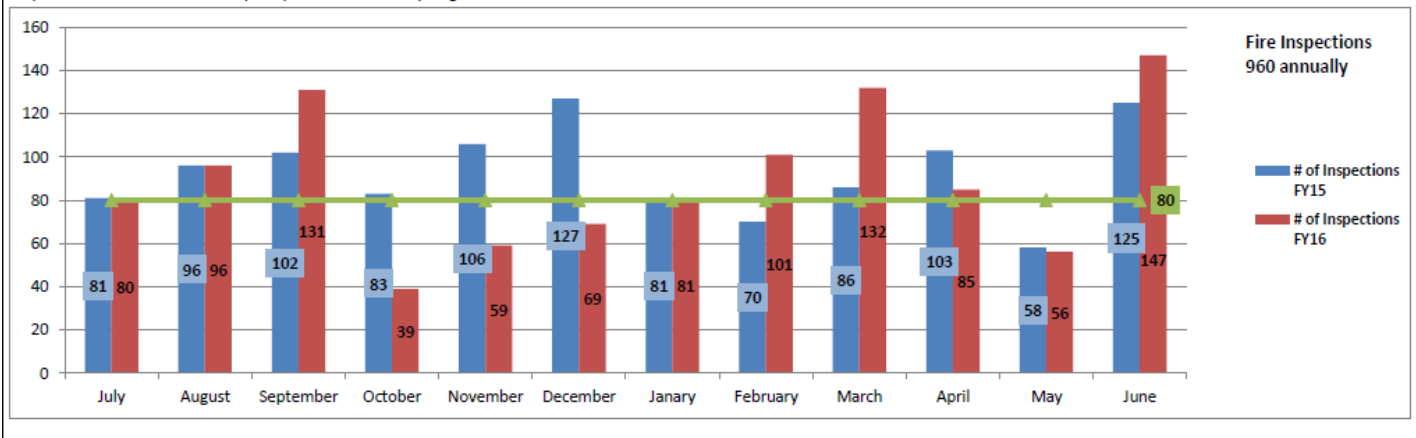
17.25	Full-Time
0	Part-Time

Total FY16 Expenditure Budget:

Fire Marshall	\$216,417
Communications	\$1,087,720
Total	\$1,304,137

Department Director: Bryan Phillips, Director

Department Director email: bphillips@moorecountync.gov



Public Safety/Communication is continued on the next page.

Performance Measures



Public Safety E911 Division Service Calls FY16					
FY15/16	Fire	Medical	Law Enforcement	Other	Total
Jul-15	332	1085	4875	2920	9,212
Aug-15	363	1037	4530	2737	8,667
Sep-15	345	1050	4467	2536	8,398
Oct-15	396	1069	4287	2418	8,170
Nov-15	324	1068	3938	2138	7,468
Dec-15	358	1106	3818	2697	7,979
Jan-16	368	1169	3931	2097	7,565
Feb-16	354	1074	3954	1982	7,364
Mar-16	290	1189	4288	2297	8,064
Apr-16	323	1276	4149	2399	8,147
May-16	315	1270	4037	2671	8,293
Jun-16					0
	3,768	12,393	46,274	26,892	89,327
					89,327



Performance Measures

Moore County Solid Waste

Department Narrative:

Moore County Solid Waste is a division of Public Works and operates seven staffed convenient centers to accept solid waste and recyclables at no charge to the citizens. Hours of operation are Monday through Saturday, 7 a.m. to 7 p.m. One of these seven sites includes the Moore County Construction & Demolition (C&D) Landfill located in Aberdeen. The Moore County Landfill is also the location for the Yard Waste Facility, and the collection site for special waste such as scrap tires and white goods. Landfill fees are charged at the Landfill for C&D disposal as well as yard waste. Each year the disposal rate or landfill fees are set by the Moore County Board of Commissioners based on a per ton charge.

Revenue Sources FY16 Original Budget:

Fees	\$1,302,000
Recycling	\$7,000
Property Tax	\$778,496

FY16 Budgeted Staffing Positions:

9	Full-Time
0	Part-Time

Total FY16 Expense Original Budget: \$2,087,496

Department Director: Randy Gould, rgould@moorecountync.gov

Division Leader: Chad Beane, cbeane@moorecountync.gov

Solid Waste Debris by Month in Tons FY14/15				
FY 15 - Prior Fiscal Year	Leaf & Limb	Recycling	Const & Demo Material	Municipal Solid Waste - AVG
Jul-14	1,191	331	1,848	1,112
Aug-14	978	355	1,970	1,042
Sep-14	1,029	316	1,834	1,071
Oct-14	977	382	2,218	1,060
Nov-14	934	303	1,661	916
Dec-14	1,382	420	1,762	1,181
Jan-15	823	388	1,888	1,051
Feb-15	631	269	1,440	845
Mar-15	1,270	374	1,984	1,174
Apr-15	1,267	322	1,997	1,155
May-15	1,141	328	1,900	1,131
Jun-15	1,194	331	2,252	1,180
Totals	12,816	4,119	22,754	12,918
			Total Tonnage	52,607

Solid Waste Debris by Month in Tons FY15/16				
FY 16 - Current Fiscal Year	Leaf & Limb	Recycling	Const & Demo Material	Municipal Solid Waste-AVG
Jul-15	1,192	322	2,553	1,235
Aug-15	933	326	2,268	1,098
Sep-15	983	348	2,300	1,054
Oct-15	1,105	389	2,130	1,088
Nov-15	1,292	396	1,985	1,137
Dec-15	1,227	491	1,932	1,020
Jan-16	809	348	1,916	1,042
Feb-16	1,092	359	1,814	1,052
Mar-16	1,486	440	2,935	1,236
Apr-16	1,134	516	2,194	1,125
May-16	1,262	561	2,341	1,200
Jun-16	1,294	493	2,951	1,200
Totals	13,808	4,989	27,319	13,487
			Total Tonnage	59,603

Solid Waste is continued on the next page.

Performance Measures



Moore County Department of Solid Waste, continued

Solid Waste Revenues									Revenue as % of
FY 15	Landfill Fees	Recycle Material	White Goods	Electronic Recycling	Other Rev	Scrap Tires	Total Actual Revenue	Total Rev Budget	Total Budget
Jul-14	\$98,502	\$21,287	\$0	\$0	\$0	\$0	\$119,789	\$104,750	114.36%
Aug-14	\$88,076	\$10,809	\$0	\$0	\$0	\$0	\$98,885	\$104,750	94.40%
Sep-14	\$91,739	\$10,853	\$0	\$0	\$0	\$0	\$102,592	\$104,750	97.94%
Oct-14	\$17,295	\$11,701	\$25,715	\$0	\$0	\$0	\$54,710	\$104,750	52.23%
Nov-14	\$51,885	\$11,513	\$11,023	\$0	\$0	\$38,797	\$113,217	\$104,750	108.08%
Dec-14	\$103,833	\$8,774	\$0	\$0	\$0	\$0	\$112,606	\$104,750	107.50%
Jan-15	\$81,548	\$14,256	\$0	\$0	\$0	\$0	\$95,804	\$104,750	91.46%
Feb-15	\$88,971	\$156	\$6,596	\$7,084	\$18,754	\$19,321	\$140,882	\$104,750	134.49%
Mar-15	\$95,648	\$16,212	\$1,004	\$0	\$0	\$0	\$112,864	\$104,750	107.75%
Apr-15	\$110,878	\$5,669	\$0	\$0	\$0	\$0	\$116,547	\$104,750	111.26%
May-15	\$103,743	\$5,671	\$7,023	\$0	\$8,902	\$26,884	\$152,224	\$104,750	145.32%
Jun-15	\$97,644	\$5,180	\$0	\$0	\$0	\$0	\$102,823	\$104,750	98.16%
Totals	\$1,029,762	\$122,081	\$51,361	\$7,084	\$27,656	\$85,000	\$1,322,945	\$1,257,000	105.25%

Solid Waste Revenues									Revenue as % of
FY 16	Landfill Fees	Recycle Material	White Goods	Electronic Recycling	Other Rev/SW Disposal Tax Distribution	Scrap Tires	Total Actual Revenue	Total Rev Budget	Total Budget
Jul-15	\$131,680	\$0	\$0	\$0	\$0	\$0	\$131,680	\$109,083	120.72%
Aug-15	\$135,267	\$5,515	\$0	\$0	\$0	\$0	\$140,782	\$109,083	129.06%
Sep-15	\$129,514	\$4,944	\$0	\$0	\$0	\$0	\$134,458	\$109,083	123.26%
Oct-15	\$105,228	\$5,650	\$9,236	\$0	\$0	\$0	\$120,114	\$109,083	110.11%
Nov-15	\$106,423	\$6,369	\$9,173	\$0	\$9,236	\$31,909	\$163,110	\$109,083	149.53%
Dec-15	\$93,867	\$5,483	\$0	\$0	\$0	\$0	\$99,350	\$109,083	91.08%
Jan-16	\$92,252	\$7,566	\$0	\$0	\$0	\$0	\$99,818	\$109,083	91.51%
Feb-16	\$145,300	\$5,760	\$7,375	\$8,961	\$9,454	\$30,745	\$207,596	\$109,083	190.31%
Mar-16	\$113,129	\$161	\$0	\$0	\$0	\$0	\$113,290	\$109,083	103.86%
Apr-16	\$124,613	\$303	\$0	\$0	\$0	\$0	\$124,916	\$109,083	114.51%
May-16	\$140,310	\$609	\$7,495	\$0	\$8,988	\$28,939	\$186,340	\$109,083	170.82%
Jun-16	\$126,515	\$321	\$0	\$0	\$0	\$0	\$126,836	\$109,083	116.27%
Totals	\$1,444,098	\$42,680	\$33,278	\$8,961	\$27,678	\$91,593	\$1,648,289	\$1,309,000	125.92%

Solid Waste - General Fund	Original Budget Revenue	Revised Budget Revenue	Actual Revenue	Original Budget Expenditures	Revised Budget Expenditures	Actual Expenditures
FY10/11	\$1,009,027	\$1,009,027	\$1,245,707	\$2,259,232	\$2,724,608	\$2,131,323
FY11/12	\$1,085,716	\$1,085,716	\$1,179,467	\$2,009,302	\$2,924,166	\$2,661,795
FY12/13	\$1,142,000	\$1,231,166	\$1,366,064	\$1,970,813	\$2,154,859	\$2,024,303
FY13/14	\$1,182,000	\$1,182,000	\$1,368,783	\$2,007,999	\$2,032,119	\$1,987,357
FY14/15	\$1,257,000	\$1,297,000	\$1,322,945	\$2,183,967	\$2,433,757	\$2,386,158
FY15/16-June	\$1,309,000	\$1,309,000	\$1,648,289	\$2,087,496	\$2,112,460	\$2,078,921



Performance Measures

Moore County Water Pollution Control Plant

Department Narrative:

The Water Pollution Control Plant is a division of Public Works and treats wastewater produced within Moore County and Camp Mackall under strict guidelines of the National Pollutant Discharge Elimination System (NPDES) permit. Flow is invoiced monthly to each town based on flow monitoring readings. Flow treated versus flow invoiced is measured to assist in determining accuracy of revenues as well as detecting inflow and infiltration into the collection system.

Revenue Sources FY16 Original Budget:

User Fees \$4,340,898

Total FY16 Expenditure Budget: \$4,340,898

FY16 Budgeted Staffing Positions:

19 Full-Time

0 Part-Time

Department Director: Randy Gould, rgould@moorecountync.gov

Division Leader: Janna Scherer, jscherer@moorecountync.gov

Wastewater Treatment Plant gallons treated vs. gallons invoiced			
Fiscal Year	Treated Gallons	Invoiced Gallons	% Gallons Invoiced vs. Treated
FY06	1,712,037,666	1,462,960,632	85%
FY07	1,866,686,470	1,688,645,986	90%
FY08	1,621,958,000	1,444,689,266	89%
FY09	1,616,791,000	1,503,124,303	93%
FY10	1,631,586,000	1,502,536,298	92%
FY11	1,568,680,000	1,420,357,118	91%
FY12	1,473,402,000	1,424,967,783	97%
FY13	1,703,953,000	1,494,863,502	88%
FY14	1,810,658,000	1,646,900,864	91%
FY15	1,794,947,000	1,629,631,966	91%
FY16-June	1,933,140,000	1,746,790,187	90%

Current Fiscal Year Activity				
Wastewater Treatment Plant FY16	Original Budget	Revised Budget	Actual Revenues	Actual Expenses
Jul-15	\$361,742	\$365,580	\$380,332	\$115,722
Aug-15	\$361,742	\$365,580	\$418,051	\$162,878
Sep-15	\$361,742	\$365,580	\$383,028	\$250,908
Oct-15	\$361,742	\$365,580	\$352,740	\$262,517
Nov-15	\$361,742	\$365,580	\$452,592	\$149,163
Dec-15	\$361,742	\$365,580	\$491,670	\$349,746
Jan-16	\$361,742	\$365,580	\$488,068	\$134,780
Feb-16	\$361,742	\$365,580	\$485,656	\$150,832
Mar-16	\$361,742	\$365,580	\$464,113	\$286,219
Apr-16	\$361,742	\$365,580	\$453,440	\$1,518,481
May-16	\$361,742	\$365,580	\$371,639	\$179,496
Jun-16	\$361,742	\$365,580	\$431,407	\$296,850
Totals	\$4,340,898	\$4,386,960	\$5,172,737	\$3,857,592

Performance Measures



Moore County Public Works - Public Utilities Division

Department Narrative:

Moore County Public Utilities (MCPU) is a division of Moore County Public Works and operates ten permitted water systems as follows: Pinehurst, Seven Lakes, Vass, Robbins, Addor High Falls, Hyland Hills, The Carolina, East Moore and West Moore. MCPU provides sewer service to Pinehurst, Vass and a few rural customers. The dashboard shows revenues and expenses in comparison to the budget in Charts labeled "chart 1" below.

Revenue Sources FY16 Original Budget:

Fees \$9,478,646

FY16 Budgeted Staffing Positions:

40 Full-Time

0 Part-Time

Total FY16 Expenditure Original Budget: \$9,478,646

Department Director: Randy Gould

Department Director email: rgould@moorecountync.gov

CONSUMPTION REPORT, Chart 2

June 2016

	Total Water Gallons Billed	Total Sewer Gallons Billed	Total Irrigation Gallons Billed	Total \$ Billed	Water \$ Billed in Water	Sewer \$ Billed in Waste Water	Irrigation \$ Billed in Irrigation
Pinehurst(7,8,9,10,11,12,13, 14,15,16,17,18,19,20,21, 22)	35,174,515	34,959,227	12,883,753	\$572,201.70	\$212,928.42	\$263,038.60	\$96,234.68
Monroetown (30)	67,138	67,138		\$984.61	\$452.01	\$532.60	
Jackson Hamlet (26)	2,678,371	192,527		\$3,392.56	\$1,924.27	\$1,468.29	
Book 24 Pinehurst, Taylorto	6,838,943	6,045,355	1,199,923	\$92,602.25	\$40,682.03	\$44,262.10	\$7,658.12
Pinehurst Total	44,758,967	41,264,247	14,083,676	\$669,181.12	\$255,986.73	\$309,301.59	\$103,892.80
Seven Lakes (1-4)	14,572,031	108,014	133,861	\$87,786.24	\$85,831.67	\$890.69	\$1,063.88
Love Grove (28)	252,449			\$1,510.40	\$1,510.40		
Seven Lakes Total	14,824,480	108,014	133,861	\$89,296.64	\$87,342.07	\$890.69	\$1,063.88
Hyland Hills/Niagara (5)	463,103	-	27,826	\$3,068.35	\$2,869.22		\$199.13
Vass (6)	2,067,040	1,173,603	5,513	\$21,818.62	\$12,919.41	\$8,804.87	\$94.34
East Moore(80's)	9,835,228	56,798	29,106	\$104,950.95	\$104,078.80	\$481.15	\$391.00
Totals	12,365,371	1,230,401	62,445	\$129,837.92	\$119,867.43	\$9,286.02	\$684.47
Addor (27)	134,476	93,731		\$1,616.09	\$858.01	\$758.08	
The Carolina (25)	188,691	7900	55,911	\$1,500.34	\$1,044.72	\$49.51	\$406.11
Robbins (29)	48,650			\$348.17	\$348.17		
High Falls (31)	44,752			\$334.38	\$334.38		
West Moore (33)	58,790		9,326	\$488.02	\$424.35		\$63.67
Hydrant Meters							
Totals	72,424,177	42,704,293	14,345,219	\$892,603	\$466,206	\$320,286	\$106,111



Performance Measures

Moore County Property Management

Department Narrative:

Moore County Property Management provides services to all property owned by Moore County Government, including vehicles and equipment. Property Management also handles all construction and maintenance of Moore County property. The divisions of property management include custodial services, maintenance of buildings and grounds, garage services including vehicle upkeep, maintenance, utility costs and fuel.

Revenue Sources FY16 Original Budget:

Property Tax \$4,243,413
Fuel Sales \$55,000

FY16 Budgeted Staffing Positions:

25 Full-Time
0 Part-Time

Total FY16 Expenditure Original Budget: \$4,298,413

Department Director: Bobby Lake

Department Director email: blake@moorecountync.gov

Utility Costs - FY15	Electric Budget	Electric Actual	Fuel/Oil Budget	Fuel/Oil Actual	Propane Budget	Propane Actual	Water Budget	Water Actual	Total Utility Budget	Total Utility Actual
Jul-15	\$53,997	\$57,119	\$1,721	\$0	\$6,774	\$1,682	\$10,913	\$15,693	\$73,405	\$74,494
Aug-15	\$53,997	\$62,608	\$1,721	\$0	\$6,774	\$2,007	\$10,913	\$19,886	\$73,405	\$84,501
Sep-15	\$53,997	\$52,525	\$1,721	\$0	\$6,774	\$1,403	\$10,913	\$10,890	\$73,405	\$64,818
Oct-15	\$53,997	\$47,037	\$1,721	\$0	\$6,774	\$1,403	\$10,913	\$11,582	\$73,405	\$60,022
Nov-15	\$53,997	\$39,460	\$1,721	\$0	\$6,774	\$3,381	\$10,913	\$8,472	\$73,405	\$51,312
Dec-15	\$53,997	\$41,320	\$1,721	\$0	\$6,774	\$4,450	\$10,913	\$8,216	\$73,405	\$53,986
Jan-16	\$53,997	\$52,548	\$1,721	\$0	\$6,774	\$4,642	\$10,913	\$10,054	\$73,405	\$67,245
Feb-16	\$53,997	\$47,963	\$1,721	\$0	\$6,774	\$8,242	\$10,913	\$10,287	\$73,405	\$66,492
Mar-16	\$53,997	\$45,536	\$1,721	\$0	\$6,774	\$5,249	\$10,913	\$9,017	\$73,405	\$59,802
Apr-16	\$53,997	\$42,446	\$1,721	\$0	\$6,774	\$1,886	\$10,913	\$10,322	\$73,405	\$54,653
May-16	\$53,997	\$42,970	\$1,721	\$5,542	\$6,774	\$2,100	\$10,913	\$10,408	\$73,405	\$61,020
Jun-16	\$53,997		\$1,721		\$6,774		\$10,913		\$73,405	\$0
Totals	\$647,960	\$531,531	\$20,650	\$5,542	\$81,290	\$36,446	\$130,959	\$124,826	\$880,859	\$698,345

Performance Measures



Moore County Board of Elections

Department Narrative:

The mission of the Board of Elections is to provide fair administration and conduct all elections within the County jurisdiction according to the election laws of the State of North Carolina.

Revenue Sources FY16 Budget:

Fees	\$1,100
Municipal Elections	\$24,146
County Property Tax	\$583,511

FY16 Budgeted Staffing Positions:

4	Full-Time
0	Part-Time

Total FY16 Expenditure Budget: \$608,757

Department Director: Glenda Clendenin

Department Director email: elections@moorecountync.gov

Elections - Registration Totals					
Month	Total Voters	Democrat	Republican	Unaffiliated	Libertarian
July 1, 2014	63,580	17,809	26,252	19,243	276
August 2, 2014	63,716	17,812	26,300	19,327	277
September 3, 2014	63,731	17,820	26,283	19,351	277
October 1, 2014	63,898	17,813	26,337	19,466	282
November 1, 2014	63,898	17,813	26,337	19,466	282
December 1, 2014	64,092	17,827	26,435	19,543	287
January 1, 2015	62,173	17,219	25,744	18,929	281
February 9, 2015	62,092	17,152	25,707	18,953	280
March 1, 2015	62,043	17,137	25,670	18,954	282
April 1, 2015	61,749	17,002	25,540	18,929	278
May 1, 2015	61,559	16,913	25,467	18,905	274
June 1, 2015	61,739	16,942	25,531	18,989	277
July 1, 2015	61,665	16,865	25,489	19,031	280
August 3, 2015	61,763	16,839	25,483	19,156	285
September 1, 2015	61,923	16,858	25,522	19,254	289
October 1, 2015	62,124	16,862	25,566	19,406	290
November 9, 2015	62,055	16,787	25,540	19,442	286
December 1, 2015	62,327	16,780	25,639	19,619	289
January 3, 2016	62,393	16,746	25,646	19,711	290
February 1, 2016	62,565	16,695	25,735	19,848	287
March 1, 2016	63,020	16,724	25,900	20,106	290
April 1, 2016	63,663	16,796	26,176	20,406	285
May 1, 2016	63,845	16,793	26,225	20,547	280
June 1, 2016	63,683	16,736	26,130	20,542	275
July 1, 2016	63,864	16,698	26,174	20,710	282
Net Change	+181	-38	+44	+168	+7



Performance Measures

Moore County Department of Tax and Revaluation

Department Narrative:

The Moore County Tax Department is responsible for the listing, appraisal, and assessment of all property as well as the collection of all taxes due in accordance with the Machinery Act of North Carolina.

Revenue Sources FY16 Original Budget:

Property Tax \$1,636,412

Total FY16 Expenditure Original Budget: \$1,636,412

FY16 Budgeted Staffing Positions:

24 Full-Time

0 Part-Time

Department Director: Gary Briggs

Department Director email: gbriggs@moorecountync.gov

Tax Rates	FY14/15 Tax Rate
County/General	\$0.465
ALS	\$0.020
Fire Districts	
A. Southern Pines	\$0.089
B. Crestline	\$0.083
C. Pinebluff	\$0.086
D. Pinehurst	\$0.084
E. Seven Lakes	\$0.040
F. West End	\$0.069
G. Eastwood	\$0.070
J. Robbins	\$0.063
K. Carthage	\$0.064
M. Highfalls	\$0.066
N. Eagle Springs	\$0.075
P. Aberdeen	\$0.092
Q. Crains Creek	\$0.111
T. Whispering Pines	\$0.058
V. Cypress Pointe	\$0.081
W. Westmoore	\$0.070

Tax Rates	FY15/16 Tax Rate
County/General	\$0.465
ALS	\$0.020
Fire Districts	
Fire Protection Service District	\$0.080

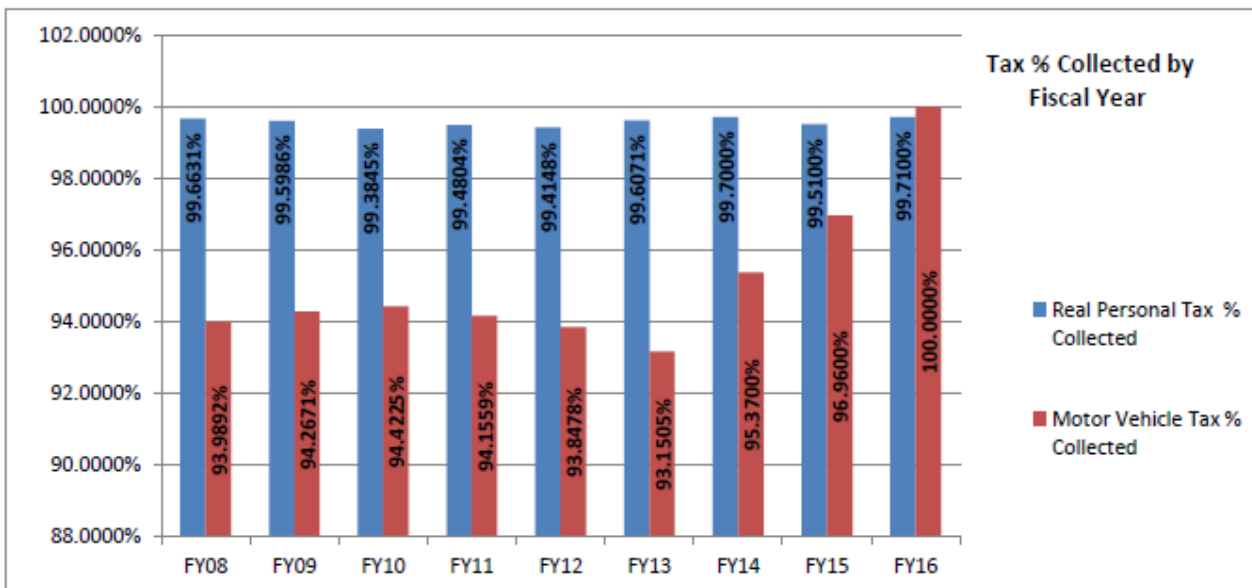
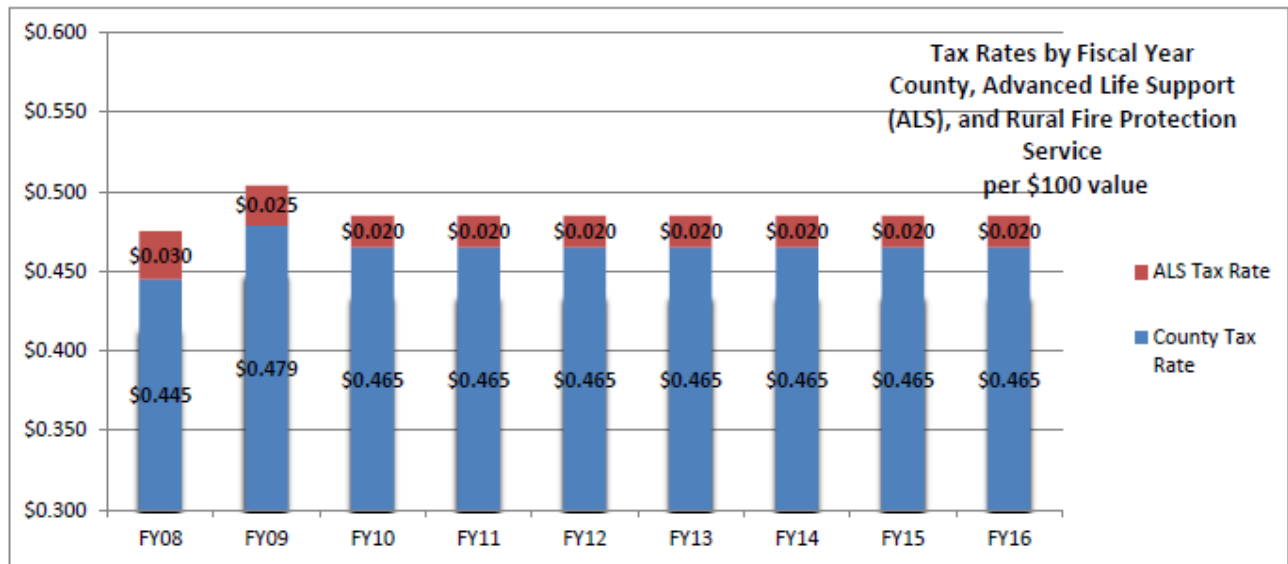
Tax Rates	FY16/17 Tax Rate
County/General	\$0.465
ALS	\$0.030
Fire Districts	
Fire Protection Service District	\$0.085

Tax and Revaluation continued on next page

Performance Measures



Moore County Department of Tax and Revaluation, continued





Performance Measures

Moore County Department of Transportation Services

Department Narrative:

Provide transportation services to senior citizens, persons with disabilities, limited general public individuals and human service agencies on a county-wide basis. Transportation services receives funding to operate through grant funding and user fees, self supporting.

Revenue Sources FY16 Budget:

User Fees	\$669,062
Grants	\$393,324

FY16 Budgeted Staffing Positions:

10	Full-Time
6	Part-Time

Total FY16 Expenditure Budget: \$1,062,386

Department Director: Debra Ensminger
Department Director email: densminger@moorecountync.gov

May-15	Jun-15		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	Completed	No Show
		Aging	759	729	96%	30	28	93%	2
		Social Services	996	842	85%	154	81	53%	73
		Monarch	75	71	95%	4	4	100%	0
		ROAP	770	737	96%	33	32	97%	1
May-16	Jun-16		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	Completed	No Show
		Aging	582	562	97%	20	14	70%	6
		Social Services	665	541	81%	124	65	52%	59
		Monarch	314	300	96%	14	6	43%	8
		ROAP	762	710	93%	52	41	79%	11
FY TO DATE 14-15	FY TO DATE 14-15		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	Completed	No Show
		Aging	10322	9553	93%	769	561	73%	208
		Social Services	11516	9463	82%	2053	959	47%	1094
		Monarch	1083	1021	94%	62	34	55%	28
		ROAP	9521	8714	92%	807	590	73%	217
FY TO DATE 15-16	FY TO DATE 15-16		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	Completed	No Show
		Aging	7387	6903	93%	484	423	87%	61
		Social Services	10249	8322	81%	1927	1091	57%	836
		Monarch	3577	3343	93%	234	166	71%	68
		ROAP	8141	7619	94%	522	446	85%	76
PERCENT CHANGE	PERCENT CHANGE		Requested Trips	Completed Trips	% Completed	Not Completed	Cancellation	Completed	No Show
		Aging	-28%	-28%	1%	-37%	-25%	20%	-71%
		Social Services	-11%	-12%	-1%	-6%	14%	21%	-24%
		Monarch	230%	227%	-1%	277%	388%	29%	143%
		ROAP	-14%	-13%	2%	-35%	-24%	17%	-65%

Capital Improvement Program



Capital Budget Process

The Capital Improvement Program (CIP) process is designed to forecast future capital needs over a rolling ten year period. Capital needs include facility construction, equipment acquisition, utility infrastructure construction and improvements. The ten year window allows adequate lead time for planning and financing purposes. The deliberate emphasis on multi-year capital planning allows the County to better balance current and future capital needs to available resources.

The CIP is updated each year by the Finance Department. In December of each year, and based on input from the Board of Commissioners and Departments, the plan is prepared. It uses the then existing plan, makes adjustments and adds an additional year. Revenues are matched to projects and forecast for debt financing versus pay-as-you-go are completed. After the County Managers review, the Board of Commissioners reviews the plan as a part of the annual budget process. The CIP of necessity is less accurate as a planning tool the further we get beyond the current fiscal year. The Board does not approve the plan in a formal vote, but acknowledges it as a planning tool for future years.

In order to be included in the CIP, a project or equipment must cost more than \$100,000 and have a life of more than one year. All capital items not meeting this threshold are included in the annual operating budget rather than the CIP with the exception of vehicles. All vehicle purchases are made a part of the CIP. Although, as a unit, they do not meet the criteria, the quantities purchased and resources needed to keep the fleet modern is significant.

Capital Reserve Funds

Capital Reserve Fund for Governmental Projects (CRGP)

The CRGP is a fund used to accumulate and fund CIP projects for non-enterprise funds. This fund transfers appropriations to the approved projects as needed. The sources of funding for the CRGP are appropriations from the General Fund balance, and savings from previously authorized projects. Currently there are no approved projects and the estimated fund balance is \$21,986,278.

Capital Reserve Fund for Enterprise Fund Projects (CREP)

The CREP is a fund used to accumulate and fund CIP projects for enterprise funds. The source of revenue for the fund is transfers from the Utility Fund and savings from previously authorized projects. Currently there are no authorized projects and the estimated fund balance is zero \$.00.

Capital Reserve Fund for Debt Service (CRDS)

The CRDS is a fund used to accumulate and transfer to the appropriate debt service account, funds to pay new debt service principle and interest on non-enterprise CIP projects. The sources of funding for the CRDS are appropriations from the General Fund balance. The estimated fund balance of the CRDS is zero \$.00.

Two new Capital Reserve Funds were added during fiscal year 2014-2015. One is for the *Sandhills Community College for Projects (SCCP)* which has a current balance of \$.00 and the other is for *Sandhills Community College for Debt Service (SCCD)* which has a current balance of \$.00. These additional funds will be used for future College projects and future debt payments. The County is working on something similar for the Moore County Schools.

The chart showing the current balances as of June 30, 2016 for all Capital Reserve Funds is on the following page:



Capital Improvement Program

Capital Reserve Funds	Jun-13	Jun-14	Jun-15	Jun-16
Governmental Projects	6,460,707	12,669,919	20,156,219	21,986,278
Debt Service	3,839,420	3,773,949	-	-
Enterprise Funds	1,694,865	1,694,865	-	-
SCC Projects			454,079	-
SCC Debt Service	1,694,865	1,694,865	47,964	-

Capital Improvement Program for FY 2018 TO FY 2027

Summary of Major Capital Projects

General Government

- Building renovations for the Court Facility and Currie Building are coming to a close. The two projects together are estimated to cost \$3,200,000 and will provide much needed improvements to both buildings. Upon completion of the projects the County will be able to eliminate the use/need of all leased building space currently costing the County nearly \$100,000 annually. Additionally, the completion of the Court project which includes the addition of a second elevator will greatly increase the space available for the Clerk of Courts Office as well as enhance the traffic flow, security and safety of the facility. These projects are anticipated to be completed during the first quarter of FY 2016.

Public Safety

- A new Quick Response Vehicle Emergency Medical Services/Fire Response station was added to serve the North Western part of the County. The EMS services are provided by the County EMS operations and fire service is provided jointly by Carthage and Highfalls fire departments. The area of the County to be served will not only benefit from improved service and reduced response time for both emergency and fire calls, but will also benefit from an improved ISO insurance rating that should result in lower insurance premiums for property owners within the response area. There are three additional projects on the horizon that will boost EMS coverage as well as implement a back-up 911 call center and County IT disaster recovery center.

Utilities

- Moore County has secured water expansion to three (3) Million Gallon per Day (MGD) by purchasing capacity in the Harnett County water treatment facility which is to begin construction in the 2015 calendar year. Moore County originally sought funding through NC DENR State Revolving Loan Funds which would potentially fund the entire project estimated at nearly \$13 million with low or zero interest funding. After learning the project was not selected, an alternate three phase plan was developed that would allow the project to be completed in three phases. The phased in approach has numerous benefits some of which are allowing the infrastructure to grow as the demand grows, allowing the infrastructure improvement locations to be driven by demand, and allowing the rate structure for supporting the improvements to be phased in over a period of time.

Capital Improvement Program



Capital Improvement Program FY 2018 TO FY 2027, continued

Summary of Major Capital Projects

Phase One of the project which is underway, involves funding for the water acquisition purchase, the addition of a booster pump station, and the extension of water lines along Highway 73 to West End allowing water to be delivered to the Seven Lakes area.

Cultural and Recreational

- Preliminary discussions and plans have taken place to add a recreational facility and the Hillcrest Park Complex. The facility would contain a basketball court, smaller recreational activity rooms as well as serve as the primary office space for Parks and Recreation staff. The facility would be placed on land already owned by the County and considered part of the Park and would provide additional flexibility in scheduling. Funding for this project which is anticipated to be just over \$3.0 million will be a combination of County funds, grant funds and donations. The construction phase has yet to be finalized and depends largely on the availability of supporting grant funds and donations but ideally construction would begin during the middle part of FY2017 or FY2018.

Education-Community College

- CIP projects for the Moore County Public School (MCPS) system and the Sandhills Community College (SCC) are managed by the respective systems that have independent boards. The County provides funding, usually through bonds, for the CIP expenditures. The systems draw down the funding as needed for the various construction projects. During the FY2017 budget discussion, the County developed an annual funding formula for each entity's expense budget and has worked closely with each entity to develop a funding plan for CIP that would not involve the issuance of bonds. SCC has identified two projects needing funding, one of which was funded by way of a \$1.8 million dollar agreement to use County available fund balance. Additional discussions will take place over the early part of the fiscal year to finalize a funding plan for Moore County Schools that will include the use of fund balances, reserve funds, and pay-as-you-go methods of funding. The County did seek voter approval of the Article 46, ¼ cent sales tax during the spring primary election. The referendum did not pass. The additional revenue was estimated at \$2.2 million. Discussions are ongoing at this time for other sources of income and whether to seek voter approval in a future referendum of the Article 46 ¼ cent sales tax.

Relationship to the Annual Operating Budget

Some CIP projects will save funding in future years through lowered operational costs. Other CIP projects may incur additional costs in the future because it is an additional service offered to the public and must be maintained, repaired, and renovated. Some projects may also be funded with bonds and, therefore, be subject to future debt service appropriations. Still, other projects will generate revenue by providing a service which is paid for by the public, such as enterprise fund infrastructure additions. Therefore, much care is taken to know the future financial impacts of CIP projects.



Capital Improvement Program

The estimated impact of CIP projects on the FY17 operating budget is \$12,494,032. This includes additional debt incurred through bond financing, previous years bond issues paid for in the FY17 budget and pay-as-you-go project financing. The listing below summarizes the impact of CIP projects on the FY17 operating budget:

• Water Pollution Control Plant	\$ 415,000
• Public Utilities	\$ 743,666
• Transportation Services	\$ 126,750
• East Moore Water District	\$ 116,400
• Airport	\$ 135,000
• E911 Telephone System	\$ 142,711
• Emergency Management	\$ 350,000
• Information Technology	\$ 134,314
• Property Management	\$ 205,547
• Health	\$ 46,018
• Debt Service	<u>\$10,078,626</u>
	\$12,494,032

The Capital Improvement Plan is an ever evolving project list that is evaluated on a regular basis. The goal has been and continues to be to develop and adhere to a strategy of identifying and prioritizing projects as well as assigning a time line that will allow for completion of the projects within the County's current revenue and budgetary resources. A pay-as-you-go strategy is at the forefront of the planning; however, if debt is to be used the aim is to utilize short term, private debt of 10 years or less to fund capital projects. It is anticipated that this strategy will minimize dollars allocated to interest and maximize the County's ability to retire debt early should the opportunity arise.

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Water Pollution Control Plant.

DEPARTMENT	DESCRIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total
Public Works	Water Pollution											
Water Pollution Control Plant	Interceptor Rehab and Repair	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$125,000	\$1,250,000
Water Pollution Control Plant	Replace Bar Screen #1	\$135,000										\$135,000
Water Pollution Control Plant	Sludge Disposal			\$1,000,000								\$1,000,000
Water Pollution Control Plant	Alternative Septic Receivng Station			\$150,000								\$150,000
Water Pollution Control Plant	Sand Filter Canopy					\$200,000						\$200,000
Water Pollution Control Plant	Vac Trailer (if WPCP doesn't get the vac truck from Utilities)							\$160,000				\$160,000
Water Pollution Control Plant	Sludge Canopy Walls									\$200,000		\$200,000
	TOTAL WPCP Fund 600	\$260,000	\$125,000	\$1,275,000	\$125,000	\$325,000	\$125,000	\$285,000	\$125,000	\$325,000	\$125,000	\$3,095,000



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the Enterprise Fund: Public Utilities.

DEPARTMENT	DECEIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total
	Public Works/Utilities											
Public Works/Utilities	Vac Truck Replacement							\$330,000				\$330,000
Public Works/Utilities	Vehicle Fleet Replacement LS						\$350,000					\$350,000
Public Works/Utilities	Replacements (15-1, 3-3, 8-1, 3-2, 4-2, PW1)	\$250,000	\$200,000	\$150,000	\$150,000	\$150,000	\$100,000					\$1,000,000
Public Works/Utilities	Water and Sewer Line Extensions	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,000,000
Public Works/Utilities	Inflow and Infiltration	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,000,000
Public Works/Utilities	Sewer Line Relocation	\$100,000	\$100,000	\$100,000								\$300,000
Public Works/Utilities	Well 8 & 15	\$100,000										\$100,000
Public Works/Utilities	Murdockville Rd	\$1,900,000										
Public Works/Utilities	Storage Yard	\$115,000										
Public Works/Utilities	Cues Camera	\$112,000										
Public Works/Utilities	Ground Storage Tank	\$100,000										
Public Works/Utilities	LS 15-1 Replacement	\$250,000										
Public Works/Utilities	Water Resources Project Phase 3									\$1,083,186		\$1,083,186
Public Works/Utilities	Water Projects Phase 3 Hwy 73										\$4,880,756	\$4,880,756
Public Works/Utilities	Vass Sewer System Expansion	\$3,100,000										\$3,100,000
Public Works/Utilities	Paving	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$1,000,000
	TOTAL WATER & SEWER FUND 610	\$6,527,000	\$800,000	\$750,000	\$650,000	\$650,000	\$950,000	\$830,000	\$500,000	\$1,583,186	\$5,380,756	\$16,143,942

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the Special Revenue Fund, Emergency Services:

DEPARTMENT	DECIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total
Emergency Medical Services												
Emergency Medical Services	Replacement Ambulance, 1 per year (remounts only for next 3-4 years through FY2021)	\$240,000	\$240,000	\$240,000	\$240,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$2,160,000
Emergency Medical Services	Multi-Unit EMS Base Southern Pines/Whispering Pines, Highway 22	\$500,000	\$500,000									\$1,000,000
Emergency Medical Services	Construct Joint Use Facility-Seven Lakes (Brian said to change to upgrade the Pinehurst Rescue Bldg instead of 7Lakes)		\$400,000									\$400,000
Emergency Medical Services	Construct Joint Use Facility-Cypress Pointe (to use GF for disaster recovery for IT and use PSAP funds and ALS funds)	\$350,000										\$350,000
Total Fund 200 EMS/ALS Fund		\$1,090,000	\$1,140,000	\$240,000	\$240,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$3,910,000



Capital Improvement Program

Below is the 10-year Capital Improvement Plan for the General Fund excluding Education which is on the next page:

DEPARTMENT	DESCRIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total
General Fund												
Solid Waste/Landfill	LF Gas Extraction	\$165,000										\$165,000
Solid Waste/Landfill	Replace REX compactor										\$250,000	\$250,000
Solid Waste/Landfill	Cell 6 Landfill Expansion		\$500,000									\$500,000
Solid Waste/Landfill	Roll Off Trucks Replacement	\$250,000				\$250,000					\$250,000	\$750,000
Property Management	New Parking Lot										\$584,000	\$584,000
Property Management	HVAC Courthouse		\$750,000									\$750,000
Property Management	Prop Mgmt Annex Bldg	\$275,000										\$275,000
Property Management	Demolition of West End Gym	\$172,000										\$172,000
Property Management	West End Gym Renovation	\$308,000										\$308,000
Property Management	Davis Center Renovation	\$250,000										\$250,000
Property Management	Elections Training Bldg	\$300,000										\$300,000
Property Management	Vehicle Fleet Replacement	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$2,500,000
Information Technology	SAN Replacement		\$500,000					\$500,000				\$1,000,000
Information Technology	IT Disaster Recovery Plan	\$100,000										\$100,000
Information Technology	UCS Replacement		\$150,000					\$150,000				\$300,000
Information Technology	SAN Extended Support	\$80,000										\$80,000
Library	Library						\$2,784,000					\$2,784,000
Parks & Recreation	Purchase Parks & Rec Complex						\$3,500,000					\$3,500,000
Elections	Voter Equipment Courts	\$650,000										\$650,000
Courts Facility	Facility/Judicial Center Building						\$19,900,000					\$19,900,000
Health Department	Health Center Expansion										\$1,006,250	\$1,006,250
TOTAL COUNTY GENERAL FUND		\$2,800,000	\$2,150,000	\$250,000	\$250,000	\$500,000	\$26,434,000	\$900,000	\$250,000	\$250,000	\$2,340,250	\$36,124,250

Capital Improvement Program



Below is the 10-year Capital Improvement Plan for the General Fund Education section and the grand total of all the Capital Improvement Projects:

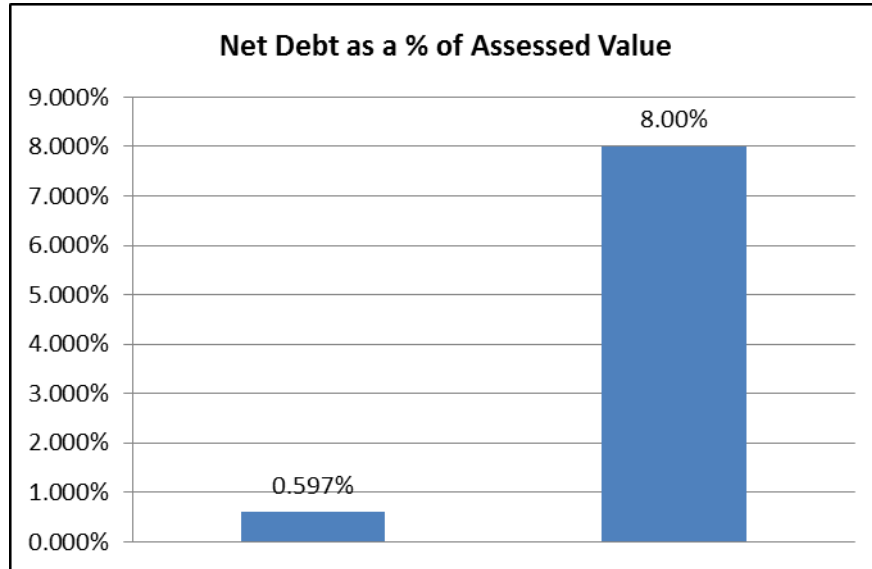
Dept	DESCRIPTION	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27	Total
General Fund	Moore County Schools											
Schools	ACC	\$33,013,372										\$33,013,372
Schools	New K-5 Area		\$29,206,382									\$29,206,382
Schools	New Area III			\$27,930,899								\$27,930,899
Schools	New Area III				\$29,170,763							\$29,170,763
Schools	Renovations					\$26,470,193						\$26,470,193
Schools	Increase HS						\$36,690,350					\$36,690,350
Schools	Increase HS							\$14,063,950				\$14,063,950
Schools	Wellness								\$12,217,075			\$12,217,075
Schools	Area III Middle									\$28,367,939		\$28,367,939
Schools	WPES										\$1,219,542	\$1,219,542
Schools	DL Initiative	\$750,000	\$900,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$11,250,000
Total	Moore County Schools	\$33,763,372	\$30,106,382	\$29,130,899	\$30,370,763	\$27,670,193	\$37,890,350	\$15,263,950	\$13,417,075	\$29,567,939	\$2,419,542	\$249,600,465
General Fund	Community College											
College	Owens	\$2,000,000										\$2,000,000
College	Sirotek Hall		\$900,000									\$900,000
College	Kennedy Hall			\$10,200,000								\$10,200,000
College	Causey Hall				\$1,750,000							\$1,750,000
College	Irrigation Pond					\$330,000						\$330,000
College	ESTC Phase III						\$3,200,000					\$3,200,000
College	West Moore							\$2,000,000				\$2,000,000
College	ESTC Phase IV								\$2,500,000			\$2,500,000
Total SCC	SCC	\$2,000,000	\$900,000	\$10,200,000	\$1,750,000	\$330,000	\$3,200,000	\$2,000,000	\$2,500,000	\$0	\$0	\$22,880,000
Total	Education	\$35,763,372	\$31,006,382	\$39,330,899	\$32,120,763	\$28,000,193	\$41,090,350	\$17,263,950	\$15,917,075	\$29,567,939	\$2,419,542	\$272,480,465
General	Including Education	\$38,563,372	\$33,156,382	\$39,580,899	\$32,370,763	\$28,500,193	\$41,340,350	\$18,163,950	\$16,167,075	\$29,817,939	\$3,169,542	\$280,830,465
	GRAND TOTAL - ALL SOURCES	\$53,866,972	\$44,435,882	\$44,585,899	\$33,385,763	\$32,912,193	\$42,615,350	\$19,478,950	\$17,677,820	\$32,073,125	\$9,492,298	\$328,047,252



Debt Service

The purpose of the Moore County Debt Management Policy is to maintain the County's ability to incur current and future debt at the most favorable interest rates without adversely affecting the County's ability to finance essential County Services.

The County's debt policy is located in the County Goals and Financial Policies section of this budget on page 54.



Legal Debt Margin

The legal debt margin is set by State Statute (GS 159-55). The Debt Margin or the County's outstanding debt limit is 8% of the appraised value of property subject to taxation. As of June 30, 2016, the Net Debt for Moore County is .597% of the appraised valuation. This percentage is the difference between the County's debt limit and the net debt outstanding applicable to the limit, and thus represents the County's legal borrowing authority.

Legal Debt Margin Calculation for Fiscal Year 2015-2016:

Appraised valuation on June 30, 2016	\$12,006,812,423
Debt limit (8% of appraised valuation)	\$ 960,544,994

Gross Debt

Total Bonded Debt	\$ 63,104,878
Limited Obligation Bonds	\$ 27,005,000
Federal/State Revolving Loan	\$ 19,769,037
Notes Payable	\$ 561,129
Capital Leases	\$ 449,012

Total Gross Debt	\$110,889,056
Statutory Deductions	(\$39,225,044)
Net Debt	\$ 71,664,012
Legal Debt Margin	\$888,880,982



Debt Service

Debt Service expenditures (including Principal and Interest) in the General Fund for FY 2016-17 are as follows:

<u>Bonds</u>	<u>Adopted 2016-17</u>
Moore County Schools Refunding Debt Series 2012	\$ 211,681
Moore County Schools GO Debt Series 2008	2,355,465
Moore County Schools GO Debt Series 2009A	1,515,439
Moore County Schools Refunding Debt Series 2009B	1,242,296
Sandhills Community College Refunding Debt Series 2012	194,041
Sandhills Community College GO Debt Series 2008	588,867
Sandhills Community College GO Debt Series 2009A	516,626
Sandhills Community College Refunding Debt Series 2009B	392,304
Public Safety Detention Center (LOB)	<u>2,958,600</u>
Total Bonds	\$9,975,319
<u>Other Obligations</u>	<u>Adopted 2016-17</u>
Track Loader for Solid Waste	-0-
Capital Lease – SAN	<u>103,307</u>
Total Other Obligations	\$ 103,307

Total General Fund Principal & Interest Budgeted **\$10,078,626**

Debt Service expenditures (including Principal and Interest) in the Enterprise Funds for FY 2016-17 are as follows:

<u>Bonds</u>	<u>Adopted 2016-17</u>
Limited Obligation Bonds	\$ 660,025
USDA East Moore Water District Phase I	99,933
USDA East Moore Water District Phase II	419,118
USDA East Moore Water District Phase III	<u>162,605</u>
Total Bonds	\$ 1,341,681
<u>Other Obligations</u>	<u>Adopted 2016-17</u>
Pinehurst Lift Station	\$ 72,913
Pinehurst Cannon Park Water Tower	78,965
WPCP Interceptor/Plant Upgrade	1,377,400
Pinehurst Lift Station 3-4	74,800
Vac Truck	78,562
Interceptor Sewer Rehab	<u>54,456</u>
Total Other Obligations	\$1,737,096

Total Enterprise Fund Principal & Interest Budgeted **\$3,078,777**



Debt Service

The County has issued general obligation bonds to provide funds for the acquisition and construction of major capital facilities related to both general and proprietary activities. All general obligation bonds are backed by the full faith, credit and taxing power of the County. Principle and Interest requirements are appropriated when due. General obligation bonds outstanding as of June 30, 2016 are as follows:

General Fund:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2016
College/Schools Refunding Debt 2012	1.43% 3.25-	2012	6/1/2017	\$1,705,000	\$400,000
College/Schools GO Debt Series 2008	4.75%	2008	6/1/2028	\$40,000,000	\$3,470,000
College/Schools GO Debt Series 2009	2.5-4.5%	2009	6/1/2029	\$29,500,000	\$3,190,000
College/Schools Refund. Debt Series 2009	2.0-3.0%	2009	6/1/2018	\$14,050,000	\$1,820,000
College/Schools Refund. Debt Series 2016	2.0-5.0%	2016	6/1/2029	\$42,380,000	\$42,380,000
Total General Fund					\$51,260,000
Enterprise Fund:					
USDA-East Moore Water District Phase I	4.50% 4.125-	2003	6/1/2042	\$1,797,000	\$1,498,500
USDA-East Moore Water District Phase II	4.5%	2008	6/1/2048	\$7,661,000	\$7,097,000
USDA-East Moore Water District Phase III	3.25%	2012	6/1/2051	\$3,760,000	\$3,249,378
Total Enterprise Fund					\$11,844,878
Limited Obligation Bonds:					
Public Safety Complex/Detention Center	2.5-5.0%	2010	6/1/2031	\$29,830,000	\$19,955,000
Pinehurst Area Utility Project	2.5-5.0%	2010	6/1/2031	\$8,590,000	\$7,050,000
Total Limited Obligation Bonds					\$27,005,000
Total Bonds					\$90,109,878

The County has entered into installment purchase contracts with various agencies for the purchase of assorted assets. These obligations are considered a limited obligation of the County and are secured by the assets themselves. The following is a listing of installment purchases in the General Fund:

Enterprise Fund:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2016
Trucks 2016	1.48%	2016	10/21/2022	\$520,184	\$484,796
Water Tower	4.58%	2002	4/10/2017	\$850,000	\$76,333
Total:					\$561,129



Debt Service

Federal/State Revolving Loans:

Enterprise Fund:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2016
ARRA Clean Water Revolving Loan	0.00%	2011	5/1/2030	\$1,462,425	\$1,020,775
WPCP Revolving Loan	2.22%	2014	5/1/2033	\$20,000,000	\$17,000,000
Lift station 3-4 Replacement Clean Water State Revolving Loan	2.00%	2015	5/1/2034	\$1,100,000	\$768,064
Interceptor Sewer Rehab Emergency Revolving Loan	0.00%	2015	5/1/2034	\$1,224,390	\$980,198
Total Enterprise:					\$19,769,037

Capital Leases:

Governmental Funds:	Interest Rates	Date Issued	Date Series Matures	Amount of Original Issue	Principal Balance Outstanding on June 30, 2016
Defibrillators	1.88%	2016	1/14/2021	\$335,866	\$335,866
Stretchers 2014	6.29%	2014	5/9/2018	\$31,971	\$13,209
SAN 2013	3.37%	2013	10/1/2016	\$483,922	\$99,937
Total Governmental Funds:					\$449,012



Debt Service

The following is a historical presentation of debt service as of June 30 for the years 2006-2015. The 2016 presentation is an estimate. The information for the other years came from the financial audit.

Moore County Debt	Principal as of June 30, 2006	Total of Remaining Interest*	Total as of June 30, 2006
Moore County Schools Debt	\$ 27,622,915	\$ 7,415,083	\$ 35,037,998
Sandhills Community College Debt	\$ 9,510,088	\$ 3,422,991	\$ 12,933,079
General County Government Debt	\$ 4,956,762	\$ 901,070	\$ 5,857,832
Total Utility Fund Debt	\$ 6,212,330	\$ 2,599,004	\$ 8,811,334
Grand Total	\$ 48,302,095	\$ 14,338,148	\$ 62,640,243
Percent Change Year to Year	-9.18%	-13.83%	-10.28%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 37,231,186	\$ 3,232,950	\$ 40,464,136

Moore County Debt	Principal as of June 30, 2007	Total of Remaining Interest*	Total as of June 30, 2007
Moore County Schools Debt	\$ 24,693,019	\$ 6,222,077	\$ 30,915,096
Sandhills Community College Debt	\$ 8,910,784	\$ 3,009,222	\$ 11,920,006
General County Government Debt	\$ 4,132,474	\$ 640,319	\$ 4,772,793
Total Utility Fund Debt	\$ 5,575,575	\$ 2,330,821	\$ 7,906,396
Total General Govt. Debt Service	\$ 43,311,852	\$ 12,202,439	\$ 55,514,291
Percent Change Year to Year	-10.33%	-14.90%	-11.38%
Tax Rate	\$0.4550 cents (Co. General)	\$0.04 (ALS)	
Tax Revenue	\$ 38,301,252	\$ 3,371,460	\$ 41,672,712

Moore County Debt	Principal as of June 30, 2008	Total of Remaining Interest*	Total as of June 30, 2008
Moore County Schools Debt	\$ 53,706,696	\$ 22,353,764	\$ 76,060,460
Sandhills Community College Debt	\$ 16,311,479	\$ 6,920,603	\$ 23,232,082
General County Government Debt	\$ 4,811,549	\$ 719,390	\$ 5,530,939
Total Utility Fund Debt	\$ 12,618,475	\$ 2,146,912	\$ 14,765,387
Grand Total	\$ 87,448,199	\$ 32,140,669	\$ 119,588,868
Percent Change Year to Year	101.90%	163.40%	115.42%
Tax Rate	\$0.4450 cents (Co. General)	\$0.03 (ALS)	
Tax Revenue	\$ 49,525,448	\$ 3,350,236	\$ 52,875,684

>Voter Approved general obligation bonds increased principal by \$40 million

>East Moore Water District Phase 2 increased utility debt principal by \$7.6 million

Debt Service



Moore County Debt	Principal as of June 30, 2009	Total of Remaining Interest*	Total as of June 30, 2009
Moore County Schools Debt	\$ 72,099,723	\$ 29,870,893	\$ 101,970,616
Sandhills Community College Debt	\$ 23,074,167	\$ 9,593,352	\$ 32,667,519
General County Government Debt	\$ 3,966,738	\$ 537,151	\$ 4,503,889
Total Utility Fund Debt	\$ 11,971,477	\$ 10,275,172	\$ 22,246,649
Grand Total	\$ 111,112,105	\$ 50,276,568	\$ 161,388,673
Percent Change Year to Year	27.06%	56.43%	34.95%
Tax Rate	\$0.4790 cents (Co. General)	\$0.025 (ALS)	
Tax Revenue	\$ 54,531,052	\$ 2,852,715	\$ 57,383,767

>Voter Approved general obligation bonds increased principal by \$29.5 million

Moore County Debt	Principal as of June 30, 2010	Total of Remaining Interest*	Total as of June 30, 2010
Moore County Schools Debt	\$ 67,813,812	\$ 27,107,288	\$ 94,921,100
Sandhills Community College Debt	\$ 22,129,822	\$ 8,703,360	\$ 30,833,182
General County Government Debt	\$ 2,931,810	\$ 379,672	\$ 3,311,482
Total Utility Fund Debt	\$ 11,328,611	\$ 9,757,182	\$ 21,085,793
Grand Total	\$ 104,204,055	\$ 45,947,502	\$ 150,151,557
Percent Change Year to Year	-6.22%	-8.61%	-6.96%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 53,858,198	\$ 2,328,988	\$ 56,187,186

Moore County Debt	Principal as of June 30, 2011	Total of Remaining Interest*	Total as of June 30, 2011
Moore County Schools Debt	\$ 63,464,523	\$ 24,568,934	\$ 88,033,457
Sandhills Community College Debt	\$ 21,185,477	\$ 7,869,329	\$ 29,054,806
General County Government Debt	\$ 30,099,184	\$ 11,210,831	\$ 41,310,015
Total Utility Fund Debt	\$ 20,512,742	\$ 13,860,882	\$ 34,373,624
Grand Total	\$ 135,261,926	\$ 57,509,976	\$ 192,771,902
Percent Change Year to Year	29.80%	25.16%	28.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 54,274,878	\$ 2,319,762	\$ 56,594,640

>Limited Obligation Bonds for Public Safety/Detention Center increased principal by \$29.8 million

>Limited Obligation Bonds for Moore County Public Utilities increased principal by \$8.6 million



Debt Service

Moore County Debt**	Principal as of June 30, 2012	Total of Remaining Interest*	Total as of June 30, 2012
Moore County Schools Debt	\$ 59,945,387	\$ 22,150,150	\$ 82,095,537
Sandhills Community College Debt	\$ 19,999,613	\$ 7,060,919	\$ 27,060,532
General County Government Debt	\$ 28,177,597	\$ 9,960,216	\$ 38,137,813
Total Utility Fund Debt	\$ 36,741,502	\$ 19,111,832	\$ 55,853,334
Grand Total	\$ 144,864,099	\$ 58,283,117	\$ 203,147,216
Percent Change Year to Year	7.10%	1.34%	5.38%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 54,838,299	\$ 2,347,201	\$ 57,185,500

>State Revolving Loan for Water Pollution Control Plant increased principal for utilities by \$11 million as of June 30, 2012. The full \$20 million loan will show at project completion

>East Moore Water District Phase 3 increased utility debt principal by \$3.7 million

Moore County Debt**	Principal as of June 30, 2013	Total of Remaining Interest*	Total as of June 30, 2013
Moore County Schools Debt	\$ 53,411,781	\$ 18,967,391	\$ 72,379,172
Sandhills Community College Debt	\$ 16,032,219	\$ 5,494,347	\$ 21,526,566
General County Government Debt	\$ 26,610,408	\$ 8,799,010	\$ 35,409,418
Total Utility Fund Debt	\$ 42,223,272	\$ 19,267,344	\$ 61,490,616
Grand Total	\$ 138,277,680	\$ 52,528,092	\$ 190,805,772
Percent Change Year to Year	-4.55%	-9.87%	-6.08%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue **	\$ 55,981,367	\$ 2,403,038	\$ 58,384,405

Moore County Debt	Principal as of June 30, 2014	Total of Remaining Interest	Total as of June 30, 2014
Moore County Schools Debt	\$ 49,951,305	\$ 16,894,698	\$ 66,846,003
Sandhills Community College Debt	\$ 14,853,695	\$ 4,891,501	\$ 19,745,196
General County Government Debt	\$ 24,537,770	\$ 7,677,228	\$ 32,214,998
Total Utility Fund Debt	\$ 40,594,541	\$ 18,019,032	\$ 58,613,573
Grand Total	\$ 129,937,311	\$ 47,482,459	\$ 177,419,770
Percent Change Year to Year	-6.03%	-9.61%	-7.02%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,624,802	\$ 2,469,348	\$ 60,094,150



Debt Service

Moore County Debt	Principal as of June 30, 2015	Total of Remaining Interest	Total as of June 30, 2015
Moore County Schools Debt	\$ 46,536,134	\$ 14,915,912	\$ 61,452,046
Sandhills Community College Debt	\$ 13,693,866	\$ 4,317,928	\$ 18,011,794
General County Government Debt	\$ 22,325,862	\$ 6,647,442	\$ 28,973,304
Total Governmental	\$ 82,555,862	\$ 25,881,282	\$ 108,437,144
Total Utility Fund Debt	\$ 40,521,070	\$ 16,867,254	\$ 57,388,323
Grand Total All Sources	\$ 123,076,932	\$ 42,748,536	\$ 165,825,468
Percent Change Year to Year	-5.28%	-9.97%	-6.53%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 57,539,320	\$ 2,456,127	\$ 59,995,447

Moore County Debt	Principal as of June 30, 2016	Total of Remaining Interest	Total as of June 30, 2016
Moore County Schools Debt	\$ 39,700,296	\$ 12,197,840	\$ 51,898,136
Sandhills Community College Debt	\$ 11,559,704	\$ 3,495,374	\$ 15,055,078
General County Government Debt	\$ 20,404,011	\$ 5,744,895	\$ 26,148,906
Total Governmental	\$ 71,664,011	\$ 21,438,109	\$ 93,102,120
Total Utility Fund Debt	\$ 39,225,044	\$ 15,652,707	\$ 54,877,751
Grand Total All Sources	\$ 110,889,055	\$ 37,090,816	\$ 147,979,871
Percent Change Year to Year	-9.90%	-13.23%	-10.76%
Tax Rate	\$0.4650 cents (Co. General)	\$0.02 (ALS)	
Tax Revenue	\$ 55,005,963	\$ 2,369,749	\$ 57,375,712

*Unaudited for FY16



Five Year Financial Forecast



The County plans for long term solutions to funding issues both in the Capital Improvement Budget (CIP) and operational budgets. The CIP is forecast for 10 years and can be found in the CIP and Debt Management section. This section is devoted to budget projections for the operating budget. These projections are made with the best information available at the time of this writing. The following assumptions, graphs and other information provided are the basis for the forecast.

General Fund-Assumptions

Revenue

- **Property Tax**-Since FY 09, property tax revenues have been trending toward little to no growth. This is in contrast to historic growth of 3+/- % in previous years. This trend is expected to continue with only modest growth over FY 14 and FY 15. We expect the real estate market to pick up in FY 17 and FY 18 and property tax revenue to increase in FY 19, 20 and FY 21. Pre-FY 08 property tax revenue may not be re-established until FY 17 or later.
- **Sales Tax**-This tax, to a greater extent than the property tax, is sensitive to the economy. Between FY 09 and 10, sales tax revenue dropped by 18%. We forecast that sales tax will recover more quickly than the property tax and will mirror the progress of the economy.
- **Other Taxes and Licenses**-This source of revenue is expected to remain constant over the next five years, with only a slight increase in the out years commensurate with the real estate market and general economy.
- **Unrestricted Intergovernmental**-After a large decrease from FY 09 to 10, this revenue source has leveled out and is forecast to remain at this level thru FY 17.
- **Restricted Intergovernmental**-This source of funding is projected to incrementally decrease over the forecast period due to national economic and political pressure.
- **Investment income**-As a result of the collapse of the global financial markets and other factors, interest income has been reduced by 80% since FY 09. The projection is uncertain in the future because interest rates are currently at record lows, but projected to go up over the next 5 years because of inflation. The amount of increase is uncertain. We have a modest increase projected through FY 17 of an 8-10 % in revenue (not rates) due to higher interest rates.
- **Charges for Services**-We expect this source of revenue to remain constant over the 5 year period with slower demand and slower growth of services.
- **Donations**-this revenue is expected to flatten out at approximately \$40,000 per year during the 5 year period.
- **Other Financing Sources**-This category includes appropriated fund balance, transfers from other funds and miscellaneous revenues.

Expenditures

- **Salaries and Wages**-This expenditure component has remained relatively stable from FY 09-11. In FY 13, salaries and wages were increased by approximately 4%. This will affect future budgets; therefore, this component is forecast to rise by 1.5% per year.
- **Fringe Benefits**-In FY 17 benefits were increased due to increasing pension obligations, health care costs, and salary increases. We expect benefits to rise by 2.5% per year.
- **Operating Costs**-these costs have remained steady or decreased over the past 3 years. We expect to see these costs to remain at little or no increase. Further, as budgets constrict, and as personnel are removed from the payroll, it is expected that operational costs will also be decreased.
- **Debt Service**-General Fund debt is expected to slowly decline over the next 5 years.



Five Year Financial Forecast

- Education, Including Debt-This component is expected to rise at or greater than the rate of inflation. Historically, the largest share of the General Fund expenditures goes to education and debt. The State is in the process of shifting to local government a greater share of the school costs and therefore this component is expected to rise at greater than the cost of living.
- Other-This category contains contingency funds, undistributed benefits and grants among other accounts. Although it has been erratic in growth and contraction in the past, this component is forecast to remain at the FY 12 level or less.

Enterprise Fund Assumptions

Revenues

- Charges for Services-Over the projection period, demand will be slightly below historic norms due to the recession, generating lower increases in the revenue base. A growth rate of 1% is considered to be realistic through FY 15 and increasing slowly thereafter. FY17 shows a slight increase over previous years budgets.
- Other Revenues-Investment earnings, grants and appropriated retained earnings make up the majority of this category of revenue. These revenues are expected to remain flat with grants/loans made to the county in prior years by the State will be fulfilled.

Expenditures

- Salaries and Wages-This component is expected to rise about 2.5 % per year just as other County employees, based on the FY 13 cost of living, step and benefit increases. There is a cost of living budgeted in FY17 of 2.5%.
- Fringe Benefits-An expected increase of 2.5% per year based on the General Fund assumptions outlined above.
- Operating Costs-These costs are expected to stabilize in the 5 year forecast, primarily due to slower than usual growth and the completion of the upgrade and expansion of the Water Pollution Control Plant (WPCP).
- Capital Outlay-This expenditure is expected to remain at consistent levels due completion of the WPCP and the East Moore Water District Project.

Internal Service Fund Assumptions

Revenues and Expenditures

This fund is composed of Risk Management. Since this is an internal service department, their revenues and expenditures should equal and are earned from departments and functions they serve in county government. An overall increase in expense and revenue is built into budgets in the operating funds for services provided by internal service departments and therefore to include it here would overstate the forecast.

Special Revenue Funds

Revenues

This fund is made up of the Emergency Medical Service Fund (EMS), E911 Emergency Telephone System (E911), Soil and Water Conservation and Transportation Services.

Five Year Financial Forecast



- Advanced Life Support Tax-Since this tax is collected on the same basis as the property tax, the same assumptions are made as in the General Fund.
- Charges for Services-In the Transportation Fund, we expect demand to grow at a rate of 1 to 1.5% per year thus increasing this revenue which makes up 55% of the revenue of the department.
- Other Revenues-Other revenues such as medical reimbursements and grants are expected to be level in the forecast period. Medicaid cost reimbursements may decrease, but we have no current basis to determine how much it will decrease.

Expenditures

- Salaries and Wages, Fringe Benefits-These costs will mirror the increases for all employees as stated above for the General Fund.
- Operating Costs-In the EMS fund, we expect costs to go up slightly in advance of the Consumer Price Index. This is calculated at 2% per year for this forecast. In Transportation Services, we expect the costs to continue to rise due to fuel costs by 1.5% per year. However, this increase is expected to be offset by an increase in revenue because of greater demand.

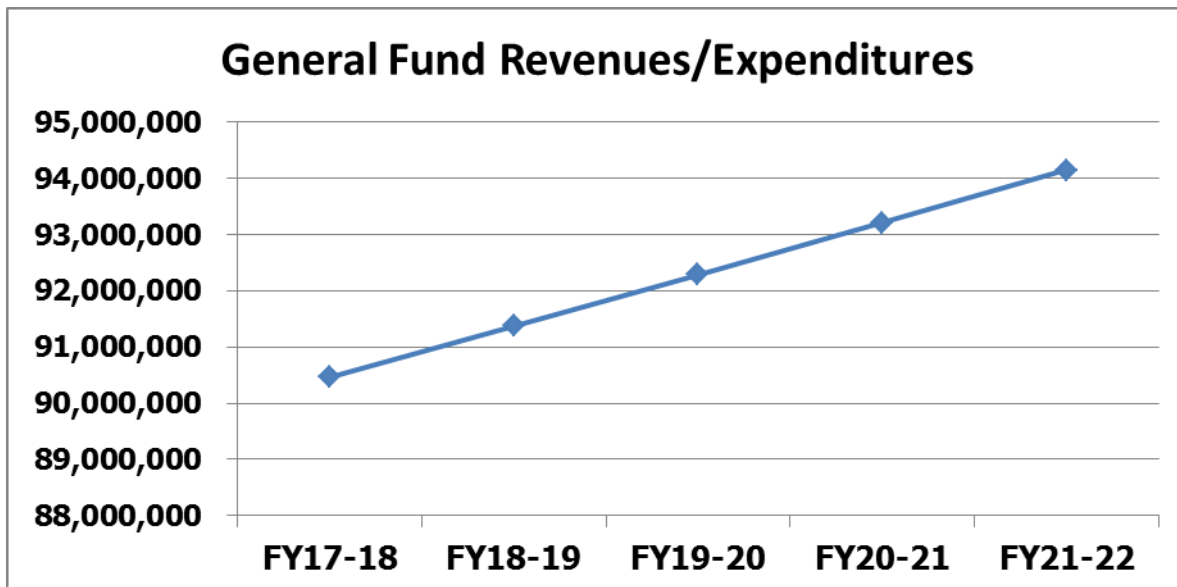


Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the General fund.

REVENUES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Property Tax	54,850,789	55,399,297	55,953,290	56,512,823	57,077,951
Sales Tax	16,473,000	16,637,730	16,804,107	16,972,148	17,141,870
Other Taxes & Licenses	672,000	678,720	685,507	692,362	699,286
Unrestricted Governmental	195,940	197,899	199,878	201,877	203,896
Restricted Governmental	9,954,800	10,054,348	10,154,891	10,256,440	10,359,005
Investments	150,000	151,500	153,015	154,545	156,091
Charges for Services	4,873,163	4,921,895	4,971,114	5,020,825	5,071,033
Donations	37,370	37,744	38,121	38,502	38,887
Other Revenue	3,261,933	3,294,552	3,327,498	3,360,773	3,394,381
Total	90,468,995	91,373,685	92,287,422	93,210,296	94,142,399

EXPENDITURES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Salaries & Wages	22,770,662	22,998,369	23,228,352	23,460,636	23,695,242
Benefits	7,701,012	7,778,022	7,855,802	7,934,360	8,013,704
Operating Costs	12,672,702	12,799,429	12,927,423	13,056,698	13,187,265
Debts	3,061,907	3,092,526	3,123,451	3,154,686	3,186,233
Education, including Debt	40,123,481	40,524,716	40,929,963	41,339,263	41,752,655
Other Expenditures	4,139,231	4,180,623	4,222,430	4,264,654	4,307,300
Total	90,468,995	91,373,685	92,287,422	93,210,296	94,142,399

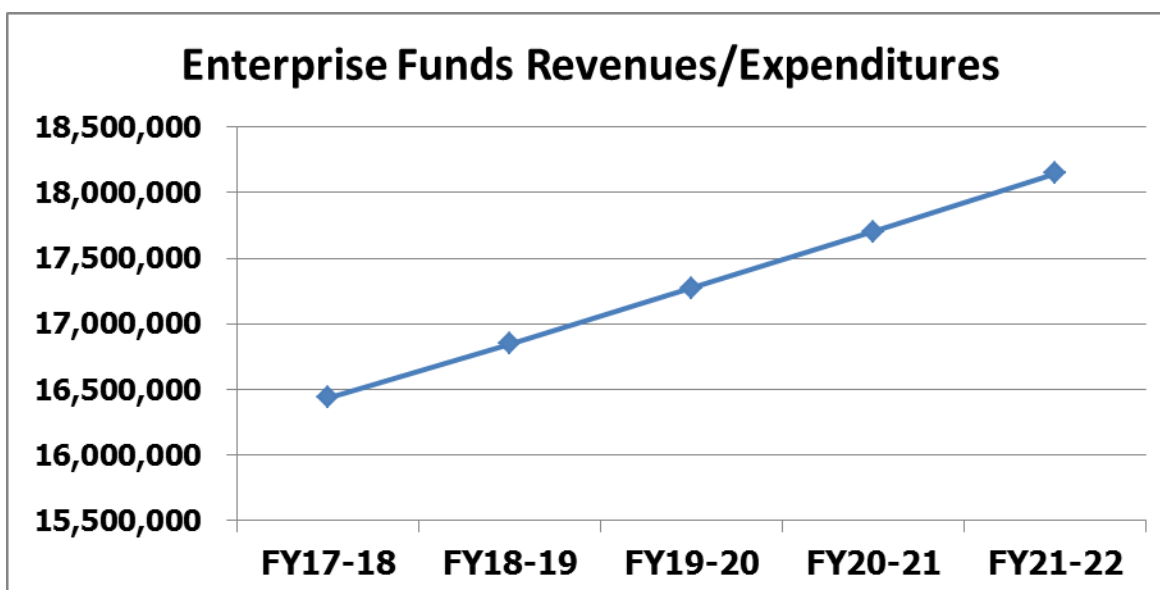


Five Year Financial Forecast



The following is a presentation of the five year financial forecast for the enterprise funds.

REVENUES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Charges for Services	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063
Other Revenue	-	-	-	-	-
Total	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063
EXPENSES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Salaries & Wages	2,523,100	2,586,178	2,650,832	2,717,103	2,785,030
Benefits	883,085	905,162	927,791	950,986	974,761
Operating Costs	8,165,910	8,370,058	8,579,309	8,793,792	9,013,637
Capital Outlay	1,275,066	1,306,943	1,339,616	1,373,107	1,407,434
Transfer to Capital Reserve	514,405	527,265	540,447	553,958	567,807
Other Expense-Debt Service	3,078,777	3,155,746	3,234,640	3,315,506	3,398,394
Total	16,440,343	16,851,352	17,272,635	17,704,451	18,147,063

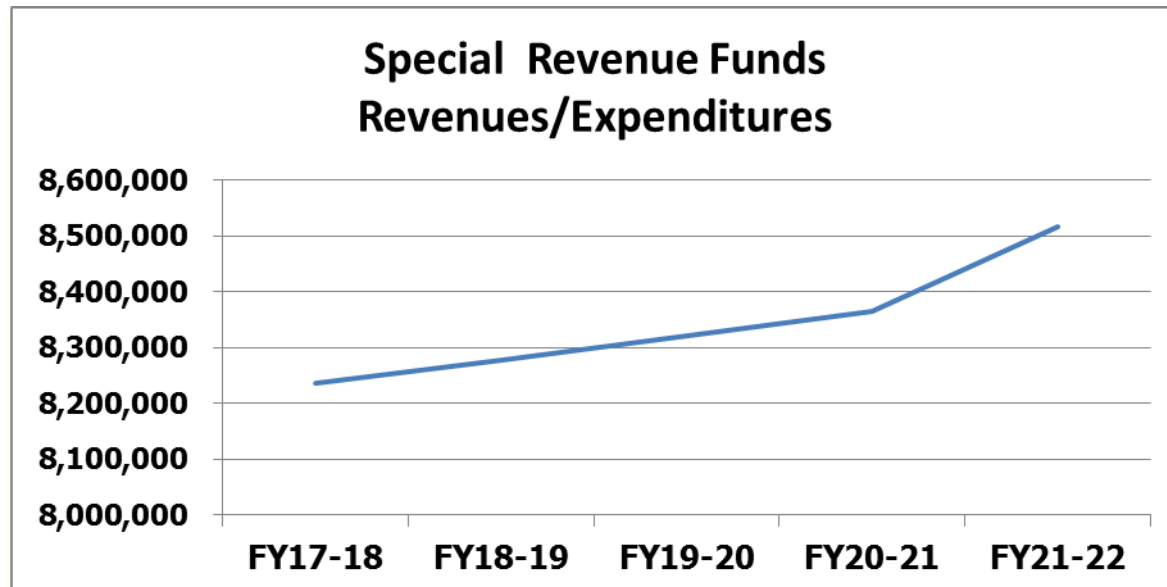




Five Year Financial Forecast

The following is a presentation of the five year financial forecast for the Special Revenue funds.

REVENUES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
ALS Tax	3,529,922	3,529,922	3,529,922	3,529,922	3,565,221
E911 PSAP	413,395	413,395	413,395	413,395	428,350
Charges for Services	3,759,442	3,797,036	3,835,007	3,873,357	3,912,090
Restricted Governmental	522,415	527,639	532,916	538,245	600,000
Other Revenue	10,000	10,100	10,201	10,303	10,500
Total	8,235,174	8,278,093	8,321,440	8,365,222	8,516,162
EXPENDITURES	FY17-18	FY18-19	FY19-20	FY20-21	FY21-22
Salaries & Wages	3,349,048	3,416,029	3,484,349	3,554,036	3,625,116
Benefits	957,168	976,311	995,837	1,015,753	1,036,068
Operating Costs	2,857,191	2,792,551	2,726,191	2,658,068	3,224,077
Capital Outlay	1,066,284	1,087,610	1,109,361	1,131,548	625,000
Other Expenditures	5,483	5,593	5,704	5,818	5,900
Total	8,235,174	8,278,093	8,321,440	8,365,222	8,516,162





About Moore County

Moore County, North Carolina, with a population of 94,352 comprises an area of approximately 705.49 square miles. There are eleven incorporated towns in Moore County-Aberdeen, Cameron, Carthage, Foxfire Village, Pinebluff, Pinehurst, Robbins, Southern Pines, Taylortown, Vass and Whispering Pines. Carthage is the County Seat. Moore County is located in the Sandhills area of the south-central portion of the state and is known for its' world class golf courses and equestrian activities.

The form of government for Moore County, which was founded in 1783, is the County Manager Administrator form of government. The five members of the Board of Commissioners are elected for staggered terms of four years. The Board of Commissioners, which acts as the County's legislative and policy making body, appoints the County Manager whose responsibility is to implement the legislative acts and policies of the Board. The County's 633 person workforce provides basic County services such as Social Services, Public Health, Sheriff, Board of Elections, Register of Deeds, Public Works, Water and Sewer Services, Parks and Recreation and many more.

From a historical perspective, archeological findings indicate that Indians of the Siouan family inhabited the area that is now Moore County formed as early as the beginning of the sixth century, until about 400 years ago. They hunted and camped throughout the area and, in places, settled in villages. A well-used Indian trail, which crosses the County, is thought to have first been beaten out by buffaloes on their annual migrations from the piedmont to the coastal marshes. This trail, which later came to be known as the Yadkin Road, played an important role in the early settlement of Moore County.

The earliest European settlers came to the region about 1739. During the ensuing years, additional settlers, largely English, Ulster Scots, and Germans moved into the area, traveling down the "Great Wagon Road" from Pennsylvania or up the Cape Fear River Valley from Wilmington. Most settled on the fertile lands of the "clay country" along the Deep River in northern Moore County. By the mid-1750's, the area was sparsely, but evenly settled.

The next twenty years saw a large influx of settlers, particularly Highland Scots, who immigrated to the colonies to escape the harsh economic and political conditions which existed in Scotland at the time. These Highlanders settled in the Sandhills of the southeast, an area bypassed by earlier settlers due to the pooriness of the soil. The industrious Scots, making the best of what they had, soon established the manufacture of naval stores as a major industry of the vast forests of longleaf pines.

The American Revolution curtailed the influx of settlers to the area and set the stage for bitter conflict. The Highlanders, who had taken an oath of allegiance to the King of England before leaving Scotland, remained loyal to the British throne; settlers in the "clay country" supported independence. Although no major battles were fought in Moore County, the guerrilla warfare between the two factions was bloody. The Highlanders paid dearly for their political views after the defeat of the British, facing the scorn of their neighbors, and in some cases, confiscation of their property and exile from the State.

In 1783, shortly after the end of the American Revolution, Moore, until that time a part of Cumberland, officially became a County. The new County was named for Alfred Moore of Brunswick, a famous militia colonel in the Revolution, and later a Judge of the Supreme Court of the United States. The citizens quickly



Supplemental Information

set about establishing their government. As the area recovered from the disrupting effects of the war and began to prosper, some schools were built and several industries flourished in the northern part of the County, including a gun factory in Robbins and a carriage factory in Carthage. The Sandhills area continued to lag behind.

The Civil War put an end to all progress, as every able-bodied man went to war. After the war, Moore County had a long struggle to recovery. But, in the 1870's, the Raleigh and Augusta Railroad came through the Sandhills, providing a means to ship the products of the pine forests. Little towns sprang up every ten miles or so along the line to serve as shipping points.

During the 1880s, yet another industry developed in the Sandhills. At that time, there were a number of human ailments for which the only treatment was fresh air and mineral water. The area had an abundance of both, and plenty of cheap land. Town sites were laid out up and down the rail line. Soon, people wishing to improve their health or seeking "refuge from the northern blizzard" began to flock to the resort towns. Shaw's Ridge, later incorporated as Southern Pines, became the most popular. Several years later, in 1895 Pinehurst was built; a complete resort village with an elegant inn, electricity, and a telephone system.

During the 20th century, Moore County continued to expand becoming best known for golf and equestrian activities. It is a destination point for those wishing to enjoy golf and horses, but also for those seeking the ideal place to retire.

The following is demographic information about Moore County which was updated in 2015 following the 2010 census.

• Population 2015	94,352
• Change from 2010 to 2015	+6.9%
• Percent of persons under 5 years of age	5.4%
• Percent of persons between 5 and 18	21.2%
• Percent of persons between 18 and 65	24.0%
• Percent of females	52.1%
• Percent of white persons	82.7%
• Percent of black persons	12.9%

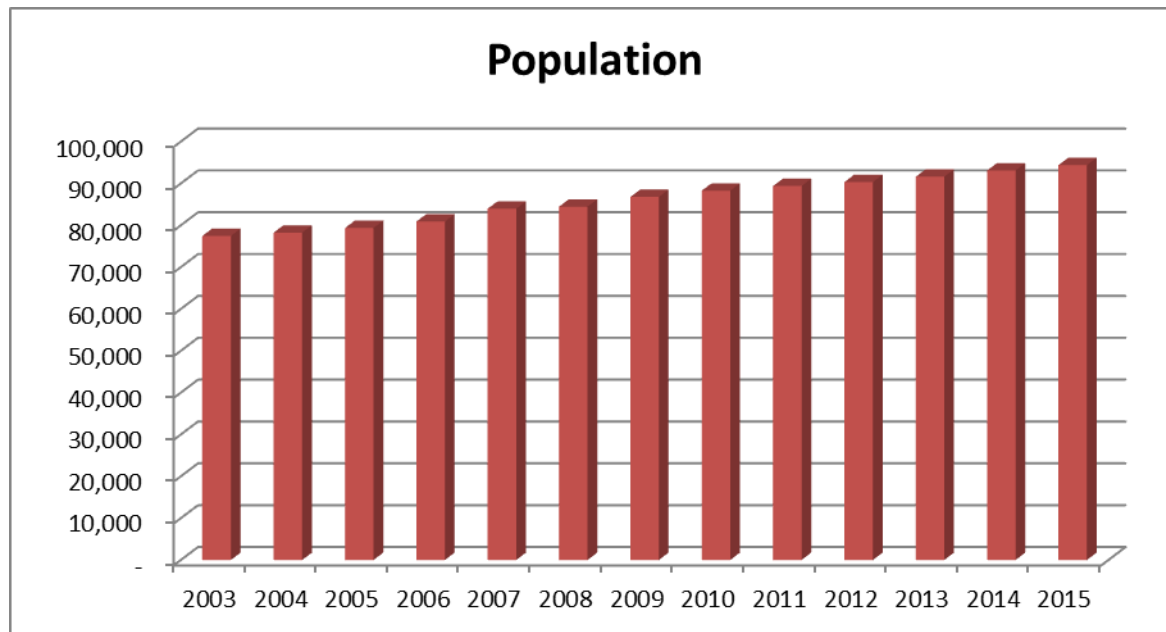
The above information reflects the fact that Moore County has a strong retirement community, which is driving the demographics for the area.

Supplemental Information



The population of Moore County continues to grow at a steady rate. The County's unemployment rate, while at 5.1% on June 30, 2016, is better than most surrounding counties and is better than the state average.

Fiscal Year	Population	Median Age	School Enrollment	Unemployment Rate
2003	77,424	42.76	11,331	7.20%
2004	78,226	43.04	11,711	5.90%
2005	79,342	43.32	11,937	5.40%
2006	80,867	43.52	12,014	4.80%
2007	83,933	44.80	12,294	4.80%
2008	84,435	45.00	12,334	4.90%
2009	86,754	45.00	12,270	8.60%
2010	88,247	45.00	12,280	10.80%
2011	89,352	45.00	12,842	8.70%
2012	90,302	45.00	12,828	8.90%
2013	91,576	46.00	12,707	8.82%
2014	93,077	46.00	13,056	6.00%
2015	94,352	46.00	13,056	5.10%

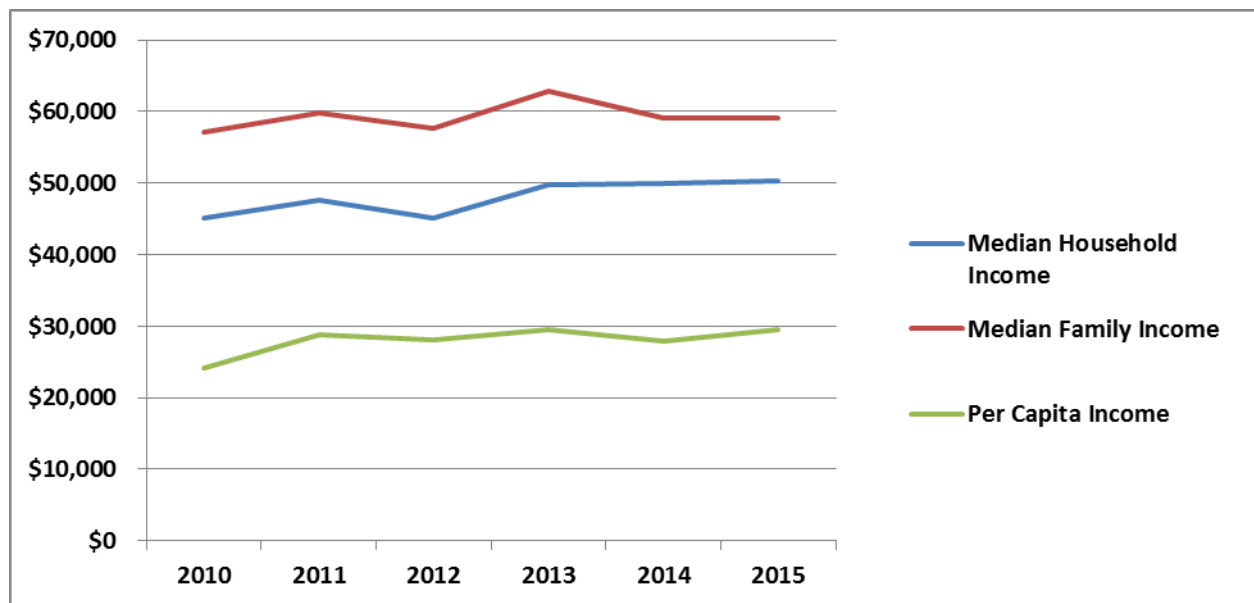




Supplemental Information

The Per Capita income for Moore County has steadily increased until 2014. In 2015 there was a slight increase due to the economic shift in median family income.

Fiscal Year	Median Household Income	Median Family Income	Per Capita Income
2010	\$45,193	\$57,086	\$24,063
2011	\$47,692	\$59,854	\$28,890
2012	\$45,158	\$57,743	\$28,126
2013	\$49,763	\$62,889	\$29,478
2014	\$49,959	\$59,016	\$27,964
2015	\$50,393	\$59,027	\$29,570



Supplemental Information



The following charts list the major employers for Moore County and the major tax payers for Moore County. The top ten tax payers make up about 3.24% of the total revenues for the County. Much of that value is related to the golf resorts and the golf industry. This information is as of July 1, 2016.

Employer	Employees	Rank
First Health of the Carolinas	3000 & OVER	1
Moore County Schools	1000 & OVER	2
Pinehurst, Inc.	1000 & OVER	3
County of Moore	500-999	4
Sandhills Community College	500-999	5
St. Joseph of the Pines	500-999	6
Wal-Mart Associates, Inc.	250-499	7
Pinehurst Medical Clinic, Inc.	250-499	8
Harris Teeter	250-499	9
Food Lion	250-499	10

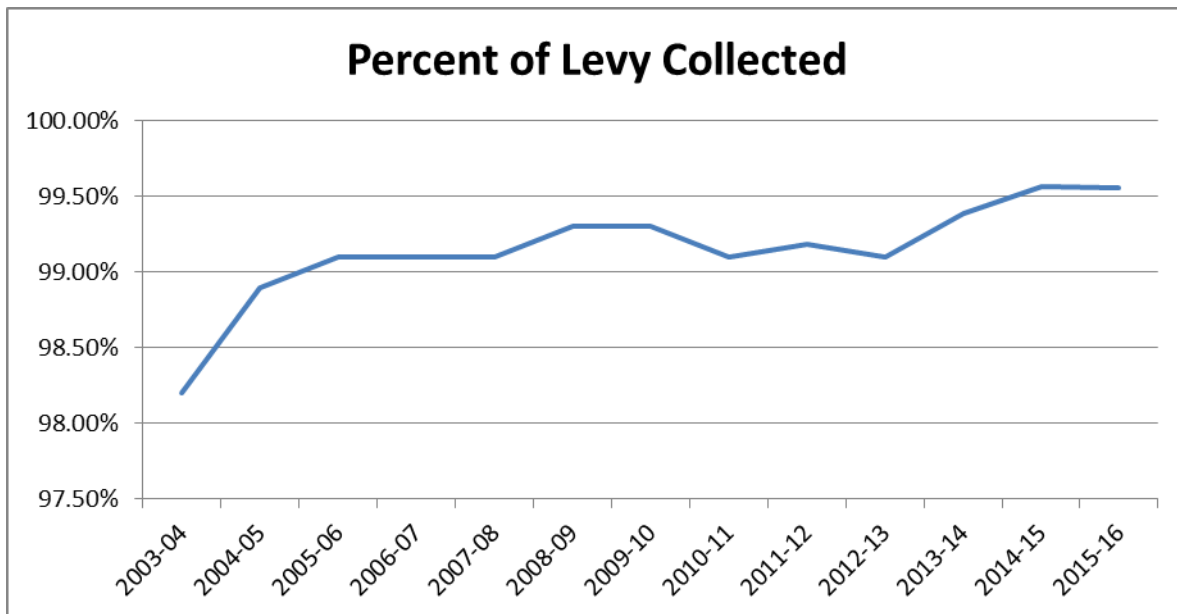
Tax Payer	Taxable Assessed Value	Rank	% of Total Taxable Assessed Value
Resorts of Pinehurst	89,832,290	1	0.75%
Duke Energy Progress, Inc	83,059,062	2	0.69%
Pinehurst, Inc.	47,946,380	3	0.40%
Pinehurst Surgical	25,473,350	4	0.21%
Hendricks Southern Pines, LLC	24,560,570	5	0.20%
Pinehurst Medical Group, LLC	24,510,010	6	0.20%
Hawthorne Pinecrest, LLC	24,401,660	7	0.20%
Park at Clearwater, LLC	21,486,110	8	0.18%
Aberdeen Commons Associates, LLC	18,328,060	9	0.15%
Country Club of NC, The	17,334,750	10	0.14%
Total Assessed Valuation of Top 10	376,932,242		3.14%
Balance of Assessed Valuation	11,629,880,181		96.86%
Total Assessed Valuation 2014-2015	12,006,812,423		100.00%



Supplemental Information

Moore County has had an extremely high tax collection rate of over 99% for 20+ years. The tax payers in Moore County deserve a lot of credit for paying their share of property taxes in a timely manner. Also, the tax department deserves a lot of credit for working with tax payers to make this a reality.

Fiscal Year	Total Tax Levy	Amount Collected	Percent of Levy	Collections in Subsequent Years	Revised Amount Collected	Percent of Levy
2003-04	\$30,771,000	\$30,225,000	98.20%	\$289,000	\$30,514,000	99.10%
2004-05	\$36,416,000	\$36,019,000	98.90%	\$431,000	\$36,450,000	99.90%
2005-06	\$37,215,000	\$36,892,000	99.10%	\$351,000	\$37,243,000	99.90%
2006-07	\$37,353,000	\$37,025,000	99.10%	\$299,000	\$37,324,000	99.90%
2007-08	\$38,775,000	\$38,442,000	99.10%	\$278,000	\$38,720,000	99.90%
2008-09	\$49,934,000	\$49,574,000	99.30%	\$269,000	\$49,843,000	99.80%
2009-10	\$54,958,000	\$54,564,000	99.30%	\$316,000	\$54,881,000	99.90%
2010-11	\$54,434,000	\$53,939,000	99.10%	\$329,000	\$54,268,000	99.70%
2011-12	\$54,684,000	\$54,236,000	99.18%	\$403,000	\$54,639,000	99.92%
2012-13	\$55,370,000	\$54,870,000	99.10%	\$486,000	\$55,356,000	99.90%
2013-14	\$56,115,394	\$55,771,067	99.39%	\$398,869	\$56,169,936	99.90%
2014-15	\$57,792,838	\$57,539,320	99.56%	\$427,489	\$57,966,809	99.70%
2015-16	\$55,773,331	\$55,524,300	99.55%	\$182,931	\$55,707,231	99.69%

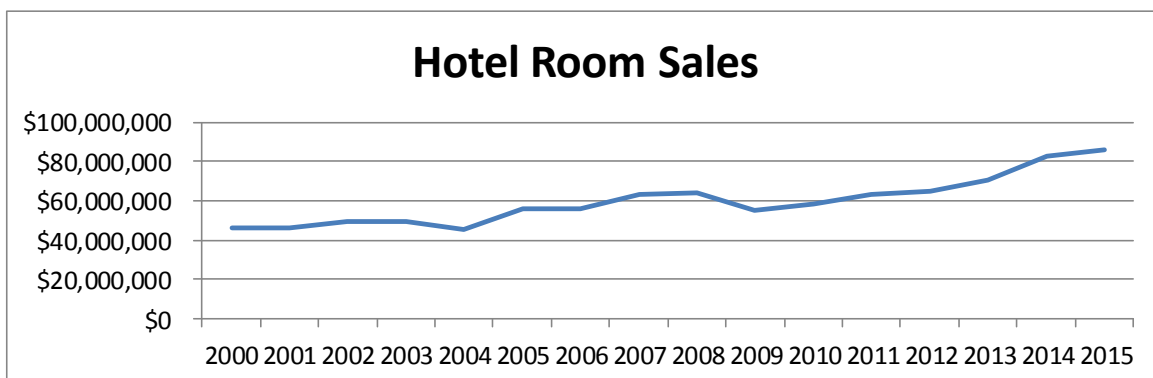
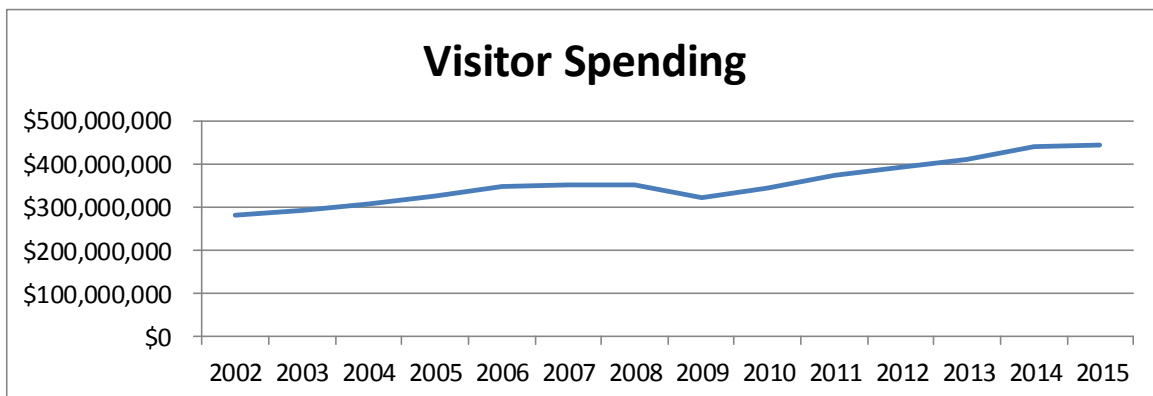


Supplemental Information



The Moore County Convention and Visitor's Bureau (CVB) was created by the North Carolina General Assembly to promote the tourism and convention business in Moore County. The County includes the CVB in the annual budget as a component unit and provides the accounting services for a fee. The CVB has an independent Board. Revenue to the travel and tourism industry has mirrored the economy and based on the charts, FY09-10 was impacted the most by the economic downturn with a 14% reduction from the previous fiscal year. Beginning in FY2011 the County's Tourism sector has rebounded, culminating with the 2014 U.S. Open Championships impact and a 43% increase in hotel sales over the four year period.

Fiscal Year	Visitor Spending	Hotel Occupancy	Hotel Avg. Daily Rate	Hotel Room Sales
2002	\$279,850,000	53%	\$104.10	\$49,151,930
2003	\$290,100,000	53%	\$105.10	\$49,342,479
2004	\$305,150,000	50%	\$99.68	\$45,479,000
2005	\$326,050,000	54%	\$110.26	\$56,106,864
2006	\$346,170,000	54%	\$104.62	\$55,922,729
2007	\$349,070,000	54%	\$117.22	\$62,843,049
2008	\$349,346,000	52%	\$119.80	\$63,576,434
2009	\$321,230,000	49%	\$108.34	\$54,889,979
2010	\$342,250,000	52%	\$106.37	\$58,225,462
2011	\$374,210,000	55%	\$113.28	\$62,776,622
2012	\$392,160,000	55%	\$117.76	\$64,892,248
2013	\$409,900,000	55%	\$123.84	\$70,096,155
2014	\$438,920,000	58%	\$137.15	\$82,748,767
2015	\$441,840,000	60%	\$133.55	\$85,592,175





Budget Glossary

ALS – Advanced Life Support. Emergency Management services charges an ALS tax to all Moore County citizens.

Assigned Fund Balance – Internal constraints, lower level than committed for fund balance.

Available Fund Balance – Your available balance is the amount you can spend.

Balanced Budget – A balanced budget occurs when the total sum of revenues equals the total sum of expenditures.

Budget Amendment (BA) – Used to increase the overall budgeted revenues and expenditures within a fund. The total increase in revenue must equal the total increase in expenditures to balance. The budget amendment reflects changes that occur throughout the year to the original budget.

Budget Transfer (BT) – A budget transfer increases or decreases the budget available to spend during the current year, but does not increase or decrease the overall budgeted revenues and expenditures. A BT is used to show an increase to one budget line item with an offsetting decrease in another line item and does not change the overall total budget.

Capital Improvements Program - A plan for capital expenditures which provides long-lasting physical improvements to be incurred over a fixed period of several future years.

Capital Reserve - An account used to indicate that a portion of a fund's balance is legally restricted for a specific capital purpose and is, therefore, not available for general appropriation.

Carry Forward Encumbrance – A budget amendment that is added to the next fiscal year budget for the amount of outstanding commitments or purchase orders from the prior fiscal year. This encumbrance increases the overall original budget total in the new fiscal year.

Cash Management - The management of cash necessary to pay for governmental services, while investing temporary cash excesses in order to earn interest revenue. Cash management refers to the activities of forecasting the inflows and outflows of cash, mobilizing cash to improve its availability for investment, establishing, and maintaining banking relationships.

CAFR – Comprehensive Annual Financial Report (CAFR) is a set of governmental financial statements comprising the financial report of a governmental entity that complies with the accounting requirements set by the Governmental Accounting Standards Board (GASB).

Category - A consolidation of expenditures to measure personnel, operations, capital, contingency, special appropriations, debt service, transfers, and pro rata administrative services activities.

Classification - Assignment of a position title and an associated pay range based on the job skills required for a particular position.

Committed Fund Balance – Internal constraints at the highest (Board) level-do not expire, require Board action to undo.

Contingency - A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Budget Glossary



Debt Service - The County's obligation to pay the principal and interest of all bonds and other debt instruments according to a pre-determined payment schedule.

Department - An organizational unit responsible for carrying out a major governmental function.

Depreciation - The process of estimating and recording the lost usefulness, expired useful life, or diminution of service from a fixed asset that cannot or will not be restored by repair and must be replaced. The cost of the fixed asset's lost usefulness is the depreciation or the cost to the reserve to replace the item at the end of its useful life.

Disbursement - Payment for goods and services in cash or by check.

Earmark - To designate funds for a specific use.

Encumbrance - The commitment of appropriated funds to purchase an item or service. To encumber funds is to set aside, or commit funds for future expenditures.

Enterprise Fund - A governmental accounting fund in which the services provided are financed and operated similarly to those of a private business. The rate schedules for the services are established to insure that revenues are adequate to meet all necessary expenditures. Enterprise funds are established for services such as water and sewer.

ESAC – Emergency Services Advisory Committee

Estimated Revenue - The amount of projected revenue to be collected during the fiscal year. The amount of revenue appropriated is the amount approved by the Board of Commissioners.

Expenditure - The outflow of funds for assets that are incurred or goods and services obtained regardless of when the expense is actually paid. This term applies to all funds.

Expenses - Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest and other charges.

Fiscal Policy - The financial policy, adopted by the Board of Commissioners, and used by the County staff in budgetary and financial matters.

Fiscal Year - The time period designating the beginning and ending period for recording financial transactions. The County of Moore's fiscal year begins July 1st and ends June 30th.

Fixed Assets - Assets of long-term character which are intended to continue to be held or used by the County, including land, buildings, machinery, furniture and other equipment.

FTE – Full-time equivalent is the ratio of the total number of paid hours during a period (part time, full time and contracted) by the number of working hours in that period Mondays through Fridays. The ratio units are FTE units or equivalent employees working full-time. In other words, one FTE is equivalent to one employee working full-time.



Budget Glossary

Function - A group of related programs crossing organizational (departmental) boundaries and aimed at accomplishing a broad goal, or a major service.

Fund - An accounting entity that possesses a set of self-balancing accounts and records all financial transactions for specific activities or government functions.

Fund Balance - Fund balance is the amount of assets in excess of the liabilities appropriated for expenditure, and is therefore also known as surplus funds.

Fund Balance Appropriated - A budgetary amount representing the fund's equity to be used to offset expenditures. Fund balance appropriated cannot exceed the sum of cash and investments less the sum of liabilities, encumbrances, and deferred revenues arising from cash receipts, as those figures stand at the close of the fiscal year preceding the budget year.

General Accepted Accounting Principles (GAAP) - Uniform minimum standards of and guidelines for financial accounting and reporting. GAAP encompasses the conventions; rules and procedures necessary to define accepted accounting practices.

GASB – The acronym used for General Accounting Standards Board.

GFOA – The acronym used for Government Finance Officers Association of the United States and Canada.

General Fund – The largest fund within the County, the General Fund accounts for most of the financial resources of the government. General Fund revenues include property taxes, licenses and permits, local taxes and other types of revenue. This fund usually includes most of the basic operating services, such as the Sheriff's department, Public Safety, Parks and Recreation, Administration, Finance, Planning and Community Development, as examples.

General Ledger – A file that contains a listing of the various accounts necessary to reflect the financial position of the government.

General Obligation Bonds - Bonds that finance a variety of public projects such as streets, buildings, and improvements. Repayment of these bonds is usually made from the General Fund, and the bonds are backed by the full faith and credit of the issuing government.

Geographic Information System (GIS) – A County database, including hardware, software, and personnel. This system is to be utilized as a planning tool by County departments.

Goal - A statement of broad direction, purpose, or intent based on the needs of the community.

Grant - A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block, depending upon the amount of discretion allowed by the grantee.

Inter-fund Transfers - Amounts transferred from one fund to another.

Intergovernmental Revenue - Revenue received from another government for a specified purpose.

Budget Glossary



Internal Service Fund- A fund which permits the accounting transactions of the activity involved to be isolated and the activity's full costs to be passed on to the departments and agencies that use the service.

Inventory - A detailed listing of property currently held by the government.

Investment Earnings - Revenue earned on investments with a third party. The County uses a pooled cash system, investing the total amount of cash regardless of fund boundaries. The interest earned is then allocated back to individual funds by average cash balance in that fund.

JCPC – Juvenile Crime Prevention Council grant received by Moore County to fund the Youth Services Department.

Lease-Purchase Agreement - An agreement that conveys the right to property or equipment for a stated period of time. It allows the County to spread the cost of the acquisition over several budget years.

Levy - To impose taxes, special assessments, or service charges for the support of County activities.

Line Item Budget - A budget that lists each expenditure category (salaries, material, telephone, travel, etc.) separately, along with the dollar amount budgeted for each specified category.

Local Government Budget and Fiscal Control Act - This act governs all financial activities of local Governments within the State of North Carolina.

Long Term Debt - Debt with a maturity of more than one year after the date of issuance.

Maturities - The dates on which the principal or stated values of investments or debt obligations become due and/or may be reclaimed.

Modified Accrual Accounting - The accounting approach under which: 1) revenues are recognized in the accounting period in which they become measurable and available to pay liabilities of the current period; 2) expenditures are recognized in the accounting period in which a fund liability is incurred, and un-matured principal and interest on general long term debt is recognized when due.

Non-Spendable – not in cash form

Objectives - A simply stated, readily measurable statement of aim or expected accomplishment within the fiscal year. An objective should imply a specific standard of performance for a given program.

Operating Expenses - The portion of the budget pertaining to the daily operations that provide basic governmental services. The operating budget contains appropriations for such expenditures as supplies, utilities, materials, and travel.

Operating Transfers - Routine and/or recurring transfers of assets between funds.

Ordinance – An authoritative rule or law, decree or command; a law or regulation made and passed by a government.

Performance Measures - Descriptions of a program's effectiveness, or efficiency (i.e., response time to public requests, frequency of document updates).



Budget Glossary

Personnel - General category that includes salaries and wages, pensions, health insurance and other fringe benefits.

Productivity - A measure of the increase of service output of County programs compared to the per unit resource input invested.

Program - An organized set of related work activities that are directed toward accomplishing a common goal. Each County department is usually responsible for a number of related service programs.

Property Tax - Property taxes are levied on both real and personal property according to the property's valuation and tax rate.

Proprietary - A government's continuing business type activities.

Reclassification - Change in a position title and/or the associated pay range based on changes in the job skills required for a given position.

Restricted – External restrictions (laws, grantors)

Retained Earnings - An equity account reflecting the accumulated earnings of an Enterprise Fund.

Reserve - A portion of fund balance earmarked to indicate what is not available for expenditure, or is legally segregated for a specific future use.

Resolution – a decision on some matter; verdict; judgement. Written documentation on a process approved by the Board of Commissioners determining the purpose, action, method, procedure, etc.

Restricted Intergovernmental Revenues - Grants, entitlements, and shared revenues which are recorded in the appropriate fund and classified both by source and function for which the revenues are to be spent.

Resources - Assets that can be used to fund expenditures. These can be such things as property taxes, user fees, beginning fund balance, or working capital.

Revaluation - Assignment of value to properties, buildings, vehicles, and equipment used for business and residential purposes by the Moore County Tax Department. Under State law, all property must be revalued no less frequently than once every four years.

Revenue - Funds which the government receives as income, including tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds - Bonds which principal and interest are payable exclusively from earnings of an Enterprise Fund. Such bonds sometimes also contain a mortgage on the fund's property.

Service Level - Service(s) or product(s) which comprise actual or expected output of a given program. Focus is on results, not measures of workload.

Source of Revenue - Revenues that are classified according to their source or point of origin.

Budget Glossary



Special Revenue Fund - A fund used to account for the revenues from specific sources that are to be used for legally specified expenditures.

Tax Base - The assessed valuation of all taxable real and personal property.

Unassigned Fund Balance – No external or internal constraints on the fund balance.

Unencumbered Balance - The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for expenditures.

VFIS – Volunteer Firemen’s Insurance Services, Incorporated.

